

The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION
DIVISION OF ACCOUNTS

TWENTIETH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1925, AND MARCH 31, 1926

BY
THE COMMISSIONER OF CORPORATIONS AND TAXATION



PUBLICATION OF THIS DOCUMENT

APPROVED BY THE

COMMISSION ON ADMINISTRATION AND FINANCE

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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, June 30, 1927.

As Commissioner of Corporations and Taxation I submit herewith the Twentieth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1925. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1925

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation, State House, Boston.*

SIR:—I submit herewith the Twentieth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1925, and March 31, 1926.

The report in arrangement is similar to those of previous years and thus makes available comparable figures relative to the source and amount of income and also the expenditures for the various activities.

The costs of government continue to increase approximately at the same rate as the increase in assessed valuation of taxable property, the increase in governmental costs being reflected entirely in the tax rate.

The municipal debt also continues to increase notwithstanding the attempt made by general legislation to require a contribution from revenue as a condition precedent to borrowing. This increase is clearly attributable to the special acts which authorize borrowing outside the debt limit. The authority to borrow given Massachusetts cities and towns by the general law is quite limited when compared with that given in other states. Our laws have, however, been of real benefit in holding in check the tendency to borrow, and the advantages of a restricted debt limit may be easily destroyed by liberality in granting special authority to borrow outside the statutory limit.

FINANCIAL STATUS OF THE MUNICIPALITIES.

Excess or Deficiency of Revenue.

The tables on pages x to xiii show actual receipts from revenue available for maintaining the various governmental functions and activities and the amount expended for these purposes, the figures being fairly representative of governmental costs. The fact that the tabulations are on a cash basis should be considered in drawing conclusions regarding a single year's transactions, but with the figures for a series of years available for comparison, as given in these tables, it is apparent that true conditions are as clearly reflected as they would be were the presentation on an accrual basis.

From the returns made by our cities and towns, we find that many of the special appropriations authorized are for major projects, such as extensive repairs to buildings or streets, which cannot be financed by means of a loan under the general law, and must therefore appear as an expense chargeable to revenue. With our municipal finance laws as they are at the present time, even though the expense of major projects previously mentioned are reported as an expense chargeable to revenue, these tables should show an excess of revenue over current charges against revenue, as nearly all of our cities and towns contribute something from taxation towards permanent improvements, these figures being reported in the Outlay Section of Table 1 and not included in the departmental maintenance costs. There is also an annually recurring cost for public improvements that should be met from revenue, which would be reflected in an excess of revenue over charges against revenue.

Where a deficit is shown in the tables, it indicates inefficiency in the collection of revenue, inability to administer the several departments of government efficiently, or a failure to raise sufficient revenue to properly maintain the various departments. There are a few municipalities where it is apparent that an insufficient amount is provided in the annual budget to carry on governmental functions, and while this may operate to a disadvantage to the city or town, the several departments should, nevertheless, plan their work so as to live within the appropriations made. Unfortunately, however, there are some cases where so little attention is given to the appropriation made that, before the close of the year, it is all expended with much work still to be done. When this happens, the only source from which additional funds can be provided is to draw on

surplus revenue; or if this is not available, an appropriation must be made and payment of bills withheld until the following year. Occasionally it is found that a municipality has accumulated a real surplus and votes to apply a portion of it to meet current charges; this would also be reflected in these tables. If a deficit of revenue is shown in but one year, it might be explained by some of the above causes; but if a deficit of revenue is shown for the same city or town for two or more years, it is evident that the finances of that municipality are inefficiently managed.

The aggregate revenue for current charges for all municipalities, classified according to source, and the aggregate charges against revenue, classified according to purpose or function, with the percentage each class bears to the total for the years 1924 and 1925, are shown in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1924	1925	PERCENTAGES	
			1924	1925
Taxes	\$182,973,483	\$192,289,464	80.81	81.95
Licenses and permits	804,420	839,270	0.36	0.36
Fines and forfeits	833,303	878,679	0.37	0.37
Grants and gifts (for expenses)	3,213,741	3,432,372	1.42	1.46
All other general revenue	26,882	7,737	0.01	—
Special assessments (for expenses)	1,435,278	1,352,438	0.63	0.58
Privileges	70,799	101,797	0.03	0.04
Departmental	9,625,305	7,895,945	4.25	3.37
Public service enterprises	22,781,497	23,190,803	10.06	9.88
Cemeteries	813,375	839,541	0.36	0.36
Interest	3,689,202	3,603,551	1.63	1.54
Premiums	162,564	220,398	0.07	0.09
TOTALS	\$226,429,849	\$234,651,995	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1924	1925	PERCENTAGES	
			1924	1925
General government	\$9,087,654	\$9,053,928	4.30	4.13
Protection of persons and property	28,763,100	29,362,276	13.62	13.41
Health and sanitation	15,063,149	15,559,216	7.13	7.11
Highways	20,802,595	20,212,555	9.85	9.23
Charities	12,305,225	13,012,923	5.83	5.94
Soldiers' benefits	1,576,378	1,476,761	0.75	0.68
Schools	59,967,391	61,930,437	28.39	28.28
Libraries	3,084,190	3,224,665	1.46	1.47
Recreation	4,896,617	5,149,667	2.32	2.35
Pensions	1,926,219	2,871,596	0.91	1.31
Unclassified	1,915,681	3,352,567	0.91	1.53
Public service enterprises	12,554,001	13,213,587	5.94	6.03
Cemeteries	1,211,372	1,232,580	0.57	0.56
Administration of trust funds	192,839	204,062	0.09	0.09
Maintenance and operation	\$173,346,411	\$179,856,820	82.07	82.12
Interest	17,124,958	17,552,829	8.11	8.01
Debt from revenue	18,859,615	20,298,589	8.93	9.27
Transfer to sinking funds from revenue	1,873,771	1,308,329	0.89	0.60
TOTALS	\$211,204,755	\$219,016,567	100.00	100.00

From the above table it is seen that a material decrease is shown in the departmental revenue, due wholly to the fact that the money received in 1924 from the soldiers' bonus fund, so called, increased the revenue for that year, and with no corresponding increase for 1925, a decrease would be the natural result. The amount of the bonus fund was relatively large and necessarily affected the percentage that the several sources reported bear to the total revenue.

Current charges against revenue show increases in all of the classes except general government, highways, soldiers' benefits, and payments from revenue to sinking funds.

The reduction in the general government charge is of especial importance, since the increased expenses appear not to have affected the general overhead charge. No new sinking funds have been established since 1913; therefore these funds will gradually decrease as the old loans for which the funds were established mature.

A material increase in the expenditures for pensions is shown, and this is partially due to the method adopted by our office this year in including in this item the total revenue raised and added to the pension fund in the two cities which have adopted this method of providing for the retirement of their employees. There are two methods of providing for municipal pensions:—One is to raise the amount required from year to year; the other, to accumulate a fund such as will meet all requirements, including accrual on account of service prior to the adoption of the pension act. Nearly all of the cities and towns paying pensions raise from year to year such sums as are necessary to pay the retirement allowances of that year, and in this report we have included under the head of pensions the amount contributed to pension funds in those municipalities having such funds and the actual expenditures made on account of pensions in other municipalities; and we shall follow this plan in future years. This appears to be the logical way to handle these accounts, for the amount shown chargeable to revenue for this particular purpose corresponds with the amount actually raised for such purpose, the amount paid for pensions being taken from the fund without regard to the amount contributed to the fund in the current year.

The unclassified expense item shows a material increase over the preceding year, due entirely to the refunding of taxes in the city of Fall River.

Revenue for current charges for the year 1925 exceeded the current charges against revenue by \$15,635,428. The increase of revenue in 1925 over that for 1924 was \$8,222,146, or 3.63 per cent, and the increase of current charges against revenue for 1925 over that for 1924 was \$7,811,812, or 3.70 per cent.

The Debt Burden.

The net funded or fixed debt of all municipalities at the close of the year 1925 was \$258,627,778, an increase over 1924 of \$11,931,401, or 4.84 per cent. The increase in assessed valuation of taxable property was \$337,181,657, or 5.35 per cent.

On pages xxi to xxvii tables are presented showing the net debt on January 1, 1927, and the ratio of net debt to assessed valuation for cities, the towns over 5,000 population, and the towns under 5,000 population. The total net debt on January 1, 1927, for all municipalities was \$270,029,294, an increase over that reported on January 1, 1926, of \$12,761,583, or 4.96 per cent. The increase of assessed valuation was \$272,736,639, or 4.11 per cent.

In these tables the municipal indebtedness is classified as general debt and enterprise debt, the general debt being further classified so as to show the amount inside the debt limit and the amount outside the debt limit. With the exception of a small amount of debt issued for playgrounds, memorials to soldiers, sailors and marines, tuberculosis hospitals, and for acquiring street railway property, all of the general debt outside the debt limit is a result of special legislation.

The aggregate general debt January 1, 1927, for all municipalities was \$202,093,730, of which \$83,046,609, or 41.09 per cent, is debt reported as outside the limit of indebtedness. The increase of general debt inside the debt limit January 1, 1927, over that for January 1, 1926, was \$2,614,583, while the general debt outside the debt limit increased during the same period, \$5,060,631. The restrictions placed by the Legislature during the past few years on special authority given to borrow outside the debt limit has undoubtedly curbed, to a certain degree, the increase of debt; it has not been sufficient, however, to stop it. If the Legislature wants to stop this increase,—and I believe it does,—greater consideration must be given to the petitions for special legislation.

I am not adverse to special acts in certain cases where there is a major improvement to be made, such as the building of a high school, but I do believe that a municipality should forego borrowing for ordinary improvements during a year when a major improvement is to be provided for. If this were done, there would, in most cases, be a larger borrowing capacity available inside the debt limit, and the amount to be borrowed outside the debt limit would thus be decreased. The tendency of those appearing before the Legislative Committee on Municipal Finance in favor of special legislation for borrowing outside the debt limit for a special purpose is to stress the need of the particular improvement in which they are interested; and too frequently the municipal

officials agree if the improvement is to be financed outside the debt limit. The taxpayer, as a rule, is not conversant with the financial condition of the municipality and oftentimes favors special legislation for borrowing outside the debt limit without taking into consideration the fact that if a little municipal planning were done, the major project could be financed by borrowing inside the debt limit. This might mean that some minor improvements would have to be postponed temporarily, but even if this were done, it would not seriously inconvenience the inhabitants. The effect, however, would be that major projects could be financed without material increase either in the funded debt or the tax rate.

Unfortunately certain of our cities and towns operate on the theory that a debt limit was meant to show how much debt a municipality should have rather than the amount that should not be expended; but there are some municipalities with no debt and a large number with a relatively small percentage as compared with the assessed valuation as shown by tables on pages xxi to xxvii.

Annually recurring costs of every nature should be reflected in the tax rate. This does not mean that all expenditures of the year should be so reflected, but it does mean that those portions of all improvements or outlays which fairly represent annually recurring expenses should be met from taxation. The fact that an improvement lasts for a number of years does not justify a loan, for many of the outlays place upon the municipality an annual expense for maintenance and few actually produce revenue.

CERTIFICATION OF TOWN AND DISTRICT NOTES.

The work of certifying town and district notes necessitates a familiarity not only with the financial conditions of our towns, but also a knowledge of the laws relative to the borrowing of money and of the by-laws of the towns. The increase in the amount of borrowings by the use of notes instead of bonds continues as in past years.

The number of notes certified and the amount of the loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,955,450.00	1,095	1,727,363.74	2,336	12,682,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,000.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 ¹ . . .	1,523	23,465,900.00	585	683,925.00	2,108	24,149,825

¹ To June 30.

THE AUDITING OF MUNICIPAL ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

This activity has become the major work of the Division and is constantly increasing, the demand for audits, systems, and assistance being far greater than we are able to meet with our present force of examiners. We are, however, gradually adding to our force as fast as it seems practicable, but we do not believe in having a force which will ultimately be in excess of our needs, since as we make more frequent audits and establish balances from which to start subsequent audits, the amount of time required for an audit will be materially reduced.

During the past year it has been necessary to audit the accounts in certain municipalities over a period of from ten to fifteen years in order to obtain a starting point, and under such circumstances the number of audits made does not fairly represent the amount of work actually done. Our audits continue to disclose serious losses to our cities and

towns, nearly all of which are due to poor methods used in keeping accounts or to carelessness on the part of officials; but in every case where discrepancies have been found, the municipality has received complete reimbursement.

Accounting systems have been installed during the past year in 14 cities and towns, making a total of 178 to date. Wherever a system of accounts is installed, a complete audit must be made, which is considered a part of the system work. During the past year audits have been made in 116 cities, towns, and districts, and assistance has been rendered to 13 other cities and towns.

CONCLUSION.

While a number of distinct activities are embraced in the work of the Division, they each operate to the advantage of the other branches. The returns filed by the various cities and towns from which this report is compiled also serve as working tools in connection with the auditing of accounts and the installation of accounting systems, as well as in connection with the certification of town and district notes. The work of the Division places responsibility for some particular part on each employee, and our employees have performed their respective duties faithfully and well. For the earnestness displayed in the work and the co-operative spirit shown, I wish to express to the entire force my appreciation, and especially to Mr. Edward H. Fenton, Deputy Director and Chief Examiner, who has charge of the auditing and the installation of accounting systems, and to Miss Hannah M. Varney, in general charge of the clerical work of the Division.

Respectfully submitted,

THEODORE N. WADDELL,

Director of Accounts.

STATE HOUSE, Boston, June 30, 1927.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 79 towns having a population of 5,000 or over; and (III) the 237 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows:— (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1925, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is com-

posed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 82.9 per cent is from general revenue sources and 17.1 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 82.9 per cent from general and 17.1 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$14,700,439.15, of which \$8,034,029.49, or 54.7 per cent, was interest on the general debt; \$1,608,170.12, or 10.9 per cent, was interest on revenue and other temporary loans; and the remaining 34.4 per cent of the total interest payments was for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,584,541.85, or 23.3 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Nearly 56 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1925, classified according to the character of the obligation;

Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1925 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings, metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1925 was \$775,628.81, of which *Boston* paid \$429,230.76, or 55.3 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1925.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-123), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 126-133, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 136, 137) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1923, 1924, and 1925
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1927, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
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Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1925)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1921	1922	1923	1924	1925	1921	1922
BOSTON .	\$50,406,827	\$52,885,270	\$55,927,845	\$57,155,673	\$58,955,152	\$48,735,645	\$51,809,484
WORCESTER .	8,588,983	8,710,718	9,222,249	10,398,003	11,160,760	8,073,261	8,493,582
SPRINGFIELD .	7,321,346	8,052,196	8,447,794	9,923,075	9,882,463	6,845,642	7,316,634
FALL RIVER .	4,781,326	6,111,142	6,287,380	6,599,039	6,385,136	5,043,893	5,149,712
CAMBRIDGE .	5,193,833	5,549,395	5,981,842	6,582,047	6,611,88.	5,468,335	5,450,040
NEW BEDFORD .	6,443,194	6,765,172	7,305,198	7,383,063	6,878,018	6,299,891	6,617,928
LOWELL .	4,618,368	4,700,760	5,645,091	5,133,521	5,659,273	4,728,935	4,928,154
LYNN .	3,657,950	4,080,999	4,467,809	4,696,399	5,110,362	3,925,411	4,141,919
SOMERVILLE .	3,049,520	3,237,388	3,142,358	3,709,657	3,483,163	2,984,078	2,967,670
LAWRENCE .	3,721,346	3,873,302	4,227,606	4,733,191	4,542,662	3,664,630	3,817,954
BROCKTON .	2,918,690	2,922,413	3,332,879	3,443,792	3,475,151	2,987,029	3,010,717
HOLYOKE .	3,995,693	4,047,841	4,198,434	4,644,014	4,960,387	3,789,991	3,681,485
QUINCY .	2,302,492	2,949,949	3,003,285	2,995,037	3,886,876	2,574,056	2,696,929
NEWTON .	2,967,606	3,169,569	3,308,225	3,618,144	3,764,729	2,832,935	3,115,503
MALDEN .	1,864,954	1,984,923	2,177,885	2,383,205	2,292,134	1,881,919	1,873,546
HAVERTHILL .	2,257,941	2,265,375	2,275,169	2,371,191	2,422,326	2,142,569	2,129,687
MEDFORD .	1,539,313	1,770,200	1,993,122	2,125,053	2,168,741	1,617,768	1,704,674
CHELSEA .	1,470,468	1,795,682	2,157,161	2,110,761	2,297,546	1,689,050	1,791,780
PITTSFIELD .	1,610,920	1,800,087	1,906,746	2,029,552	2,085,960	1,658,521	1,639,652
FITCHBURG .	1,833,161	1,943,322	1,981,440	2,052,839	2,194,323	1,937,635	1,886,589
SALEM .	1,776,754	1,984,773	2,166,883	2,188,642	2,121,079	1,875,521	1,953,357
EVERETT .	1,806,111	1,842,721	1,902,942	1,947,160	2,188,157	1,607,919	1,672,893
CHICOPEE .	1,668,286	1,783,840	1,853,423	2,189,130	2,129,939	1,479,670	1,560,095
TAUNTON .	1,738,266	1,877,822	1,983,362	2,026,618	2,056,006	1,770,704	1,755,248
WALTHAM .	1,105,171	1,352,919	1,695,345	1,581,640	1,646,820	1,225,973	1,298,311
REVERE .	1,124,327	1,258,627	1,395,360	1,618,378	1,931,723	1,242,868	1,269,883
NORTHAMPTON .	873,298	842,872	950,298	1,045,338	1,014,334	720,337	759,216
GLOUCESTER .	1,047,342	1,150,215	1,239,180	1,270,401	1,264,355	1,056,854	1,089,546
NORTH ADAMS .	822,381	787,748	854,860	922,383	887,271	680,738	725,353
BEVERLY .	1,330,291	1,300,804	1,316,543	1,413,903	1,527,015	1,243,330	1,241,014
LEOMINSTER .	607,577	669,887	704,927	706,383	738,145	616,214	603,595
ATTLEBORO .	882,070	956,661	946,903	944,810	1,093,010	874,977	862,645
MELROSE .	780,692	892,701	925,096	1,050,622	1,101,369	846,246	880,847
PEABODY .	1,049,485	1,237,525	1,346,928	1,332,256	1,325,356	1,069,571	1,105,271
WESTFIELD .	866,540	986,870	1,052,795	1,062,514	1,150,831	856,210	887,087
GARDNER .	708,915	685,458	855,494	922,136	894,758	635,260	713,937
WOBURN .	651,723	799,867	759,168	803,773	771,831	698,105	748,804
MARLBOROUGH .	505,041	522,332	537,907	658,078	677,033	519,953	519,993
NEWBURYPORT .	523,346	521,599	579,578	623,481	619,741	486,443	488,451
39 Cities	\$140,411,547	\$150,071,244	\$160,056,510	\$168,394,902	\$173,355,822	\$138,408,087	\$144,359,185

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
1923	1924	1925	1921	1922	1923	1924	1925
\$52,092,171	\$55,228,596	\$53,830,183	+\$1,671,182	+\$1,075,786	+\$3,835,674	+\$1,927,077	+\$5,124,969
8,992,542	9,794,829	10,330,946	+515,722	+217,136	+229,707	+603,174	+829,814
7,872,531	8,392,673	8,950,553	+475,704	+735,562	+575,263	+1,530,402	+931,910
5,907,959	6,549,823	8,088,335	-262,567	+961,730	+379,421	+19,216	-1,703,199
5,952,252	6,235,301	6,490,674	-274,502	+99,355	+29,590	+346,746	+121,213
6,835,268	6,912,857	7,082,352	+143,303	+147,244	+469,930	+470,206	-204,334
5,104,253	5,348,645	5,541,043	-110,567	-227,394	+540,838	-215,124	+118,230
4,186,964	4,619,308	4,887,027	-267,461	-60,920	+280,845	+77,091	+223,335
3,038,665	3,186,456	3,233,402	+65,442	+209,718	+103,693	+523,201	+249,761
4,024,685	4,531,977	4,487,551	+56,716	+55,348	+202,921	+201,214	+55,111
3,147,586	3,297,875	3,287,192	-68,339	-88,304	+185,293	+145,917	+187,959
4,116,594	4,014,356	4,194,497	+205,702	+366,356	+81,840	+629,658	+765,890
2,851,704	2,998,278	3,445,835	-271,564	+253,020	+151,581	-3,241	+441,041
3,259,517	3,408,270	3,433,665	+134,671	+54,066	+48,708	+209,874	+331,064
2,068,616	2,211,179	2,220,593	-16,965	+111,377	+109,269	+172,026	+71,541
2,201,747	2,332,944	2,316,212	+115,372	+135,688	+73,422	+38,247	+106,114
1,804,888	1,906,223	2,078,423	-78,455	+65,526	+188,234	+218,830	+90,318
1,970,660	2,206,911	2,326,559	-218,582	+3,902	+186,501	-96,150	-29,013
1,724,480	1,854,143	1,954,458	-47,601	+160,435	+182,266	+175,409	+131,502
1,908,682	2,023,484	2,139,419	-104,474	+56,733	+72,758	+29,355	+54,904
1,975,671	1,970,020	2,031,505	-98,767	+31,416	+191,212	+218,622	+89,574
1,808,165	1,961,253	2,106,109	+198,192	+169,828	+94,777	-14,093	+82,048
1,718,957	1,864,727	2,011,194	+188,616	+223,745	+134,466	+324,403	+118,745
1,803,550	1,957,886	2,034,348	-32,438	+122,574	+179,812	+68,732	+21,658
1,370,641	1,493,141	1,621,531	-120,802	+54,608	+324,704	+88,499	+25,289
1,481,579	1,693,911	1,877,580	-118,541	-11,256	-86,219	-75,533	+54,143
888,883	938,955	982,159	+152,961	+83,656	+61,415	+106,383	+32,175
1,145,166	1,172,975	1,231,010	-9,512	+60,669	+94,014	+97,426	+33,345
759,794	777,729	812,860	+141,643	+62,395	+95,066	+144,654	+74,411
1,286,331	1,371,983	1,420,978	+86,961	+59,790	+30,212	+41,920	+106,037
632,768	674,294	703,426	-8,637	+66,292	+72,159	+32,089	+34,719
875,289	902,678	939,427	+7,093	+94,016	+71,614	+42,132	+153,583
903,367	926,598	1,047,836	-65,554	+11,854	+21,729	+124,024	+53,533
1,220,452	1,235,200	1,297,611	-40,086	+132,254	+126,476	+97,056	+27,745
956,406	971,926	1,039,044	+10,330	+99,783	+96,389	+90,588	+111,787
706,308	759,164	735,984	+73,655	-28,479	+149,186	+162,972	+158,774
790,414	790,524	855,935	-46,382	+51,063	-31,246	+13,249	-84,104
539,164	612,076	658,474	-14,912	+2,339	-1,257	+46,002	+18,559
545,168	614,296	605,966	+36,903	+33,148	+34,410	+9,185	+13,775
\$150,469,837	\$159,743,464	\$164,331,896	+\$2,003,460	+\$5,712,059	+\$9,586,673	+\$8,651,438	+\$9,023,926

Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS. (In order of Popu- lation, 1925)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1921	1922	1923	1924	1925	1921	1922	1923	1924	1925	1921	1922	1923	1924	1925
Brookline . . .	\$2,527,573	\$2,980,860	\$2,747,340	\$2,965,091	\$3,192,841	\$2,628,735	\$2,642,059	\$2,730,330	\$2,738,204	\$2,966,373	-\$101,157	+\$347,801	+\$17,010	+\$228,887	+\$226,468
Watertown . . .	1,057,998	1,096,450	1,194,993	1,364,912	1,445,164	1,002,982	1,090,509	1,112,663	1,201,053	1,290,282	+\$55,056	+\$75,860	+\$82,230	+\$63,850	+\$54,882
Arlington . . .	880,142	1,011,616	1,085,338	1,277,854	1,420,340	883,588	916,377	993,664	1,084,023	1,297,711	-\$2,554	+\$5,289	+\$1,674	+\$91,231	+\$92,629
Frammingham . . .	321,187	1,080,329	1,065,092	1,166,538	1,166,538	810,917	838,281	886,677	943,908	1,033,276	\$33,306	+\$149,633	+\$100,184	+\$130,262	+\$130,262
Methuen . . .	775,934	746,544	772,791	836,352	878,214	661,462	645,206	722,065	794,436	867,430	+\$93,472	+\$101,338	+\$69,726	+\$42,059	+\$10,784
Weymouth . . .	525,471	526,284	599,846	716,647	875,044	508,022	488,124	530,682	599,559	668,920	+\$17,449	+\$41,160	+\$89,164	+\$117,088	+\$206,124
Winthrop . . .	523,847	613,790	669,133	675,145	707,546	557,005	559,039	562,377	567,961	619,312	-\$35,858	+\$4,760	+\$107,184	+\$107,184	+\$88,234
Wakefield . . .	760,375	832,103	940,371	1,064,398	1,130,859	737,517	729,416	858,430	956,597	1,025,340	+\$20,858	+\$22,541	+\$105,516	+\$105,516	+\$105,516
Southbridge . . .	377,956	390,727	432,835	437,302	469,039	334,784	358,073	360,320	401,224	445,637	+\$32,654	+\$72,515	+\$36,678	+\$23,402	+\$23,402
West Springfield . . .	561,239	749,125	810,298	918,339	950,333	571,055	641,406	705,855	740,570	871,906	-\$9,816	+\$107,719	+\$113,443	+\$169,269	+\$78,337
Belmont . . .	561,688	821,369	739,910	925,304	1,046,943	573,863	643,445	706,033	818,859	903,179	+\$12,175	+\$177,924	+\$33,877	+\$106,445	+\$138,280
Greenfield . . .	557,734	667,114	687,114	851,025	815,446	488,101	561,200	587,502	648,535	677,166	+\$69,633	+\$100,050	+\$109,612	+\$202,400	+\$202,400
Milford . . .	346,046	407,941	459,415	429,323	462,775	368,040	406,853	402,337	415,127	433,658	-\$21,094	+\$1,088	+\$57,078	+\$14,196	+\$29,117
Clinton . . .	422,773	496,806	449,290	488,187	478,612	412,642	423,972	427,823	443,349	454,134	+\$10,131	+\$2,834	+\$21,467	+\$44,838	+\$24,478
Norwood . . .	690,658	785,584	889,122	940,130	977,536	696,566	751,508	783,763	807,032	810,454	-\$5,908	+\$34,076	+\$105,359	+\$133,098	+\$167,082
Dedham . . .	550,669	568,784	583,505	662,151	682,200	511,643	520,472	534,217	564,160	602,113	+\$49,026	+\$48,312	+\$49,288	+\$97,991	+\$80,095
Adams . . .	397,796	339,319	460,893	440,199	484,093	330,507	388,827	383,884	413,753	448,918	+\$67,289	+\$49,508	+\$77,009	+\$26,446	+\$35,175
Webster . . .	390,756	390,669	399,669	446,464	453,055	332,559	346,400	334,711	344,208	387,508	+\$55,197	+\$43,682	+\$64,958	+\$102,256	+\$65,457
Braintree . . .	540,735	610,438	732,756	769,676	811,707	500,472	549,401	572,234	613,088	653,670	+\$40,283	+\$70,087	+\$151,592	+\$156,588	+\$158,637
Plymouth . . .	607,451	574,589	634,732	633,948	682,420	545,431	509,217	511,455	534,313	590,820	+\$62,020	+\$55,372	+\$123,277	+\$149,633	+\$82,591
Natick . . .	511,743	528,288	645,437	742,153	653,593	501,879	518,182	569,265	590,813	627,665	+\$19,864	+\$40,106	+\$76,188	+\$151,340	+\$25,328
Milton . . .	743,276	792,981	793,514	807,829	806,623	663,896	671,549	703,838	754,789	818,892	+\$79,380	+\$121,432	+\$89,676	+\$52,540	+\$47,731
Saugus . . .	359,853	394,407	451,024	508,969	506,288	359,182	371,069	397,768	417,192	458,084	+\$671	+\$23,338	+\$33,256	+\$91,777	+\$47,204
Danvers . . .	449,208	598,084	598,206	620,127	666,372	428,925	453,531	508,435	551,954	560,368	+\$60,372	+\$95,553	+\$89,771	+\$68,173	+\$106,004
Easthampton . . .	316,035	395,874	447,497	450,341	385,347	313,208	313,342	349,051	384,999	387,815	+\$3,727	+\$44,532	+\$98,446	+\$65,342	+\$2,468
Winchester . . .	666,327	644,080	706,740	764,264	810,689	566,402	572,584	591,499	668,218	646,711	+\$99,925	+\$71,446	+\$115,241	+\$95,046	+\$163,378
Amesbury . . .	340,946	333,787	353,812	406,256	412,602	313,968	324,792	343,632	372,960	372,294	+\$20,978	+\$28,995	+\$10,180	+\$35,296	+\$40,308
Palmer . . .	256,545	308,860	299,482	456,337	374,427	261,008	268,050	286,800	334,139	360,500	-\$4,463	+\$40,810	+\$12,927	+\$12,927	+\$13,927
Farhaven . . .	257,415	317,761	357,049	394,348	463,060	275,618	311,365	359,296	379,273	403,080	-\$18,203	+\$6,396	+\$2,247	+\$15,075	+\$59,980
Andover . . .	356,622	412,333	501,318	617,393	555,859	322,830	349,639	396,078	484,033	460,371	+\$33,792	+\$62,694	+\$105,240	+\$133,360	+\$75,488
Northbridge . . .	269,979	293,477	361,799	361,799	361,799	216,610	280,801	289,262	305,307	292,125	+\$53,067	+\$1,354	+\$6,455	+\$56,492	+\$60,694
North Attleborough . . .	430,190	471,711	473,727	492,100	478,862	429,933	416,951	416,195	428,232	436,955	+\$7,257	+\$5,760	+\$7,532	+\$41,927	+\$41,927
Athol . . .	391,425	421,529	427,556	479,874	502,236	334,599	338,589	379,797	434,069	452,234	+\$66,826	+\$82,940	+\$47,759	+\$43,805	+\$50,002
Bridgewater . . .	177,711	202,224	212,166	219,886	251,414	190,768	190,768	194,302	199,532	227,520	+\$11,460	+\$11,460	+\$17,864	+\$20,353	+\$23,894
Middleborough . . .	365,060	364,650	424,143	448,297	467,000	344,048	360,508	361,532	393,528	413,804	+\$21,012	+\$21,012	+\$14,151	+\$54,769	+\$53,106
Stonham . . .	306,841	308,478	326,015	350,872	420,486	281,806	295,925	311,056	354,561	402,000	+\$25,035	+\$10,532	+\$24,950	+\$3,689	+\$18,486
Wellesley . . .	533,261	673,410	706,551	809,507	951,895	523,915	560,198	632,044	715,730	807,889	+\$3,346	+\$113,212	+\$73,907	+\$93,777	+\$147,006

Dartmouth	•	252,179	291,867	370,328	385,511	413,416	228,069	260,592	303,854	377,640	397,858	+24,110	-31,275	+66,474	+7,871	+15,558
Needham	•	376,939	393,902	432,354	501,282	565,671	323,785	346,594	390,032	438,595	470,932	+53,154	-47,348	+42,332	+62,687	+94,739
Swampscott	•	481,756	526,898	583,494	596,745	638,266	432,060	462,500	507,742	557,827	570,781	-307	+23,156	+56,766	+22,493	+22,493
Ludow .	•	224,992	297,371	297,635	308,047	338,266	232,500	244,884	258,770	283,412	299,886	-7,508	+42,487	+38,865	+24,635	+68,380
Reading .	•	560,307	562,806	657,650	680,676	745,258	525,985	521,264	590,571	613,117	651,428	+36,822	-41,542	+67,079	+67,559	+93,820
Ware	•	253,177	259,603	326,630	326,096	353,123	235,854	235,123	305,559	305,352	306,352	+18,124	+5,749	+5,242	+21,027	+21,027
Norfolk	•	540,852	550,364	554,430	604,348	595,093	483,213	455,269	501,279	543,743	544,735	+37,659	-32,095	+30,005	+60,005	+50,718
Norfolk	•	283,634	329,971	386,644	404,192	412,638	274,107	306,286	326,716	347,400	380,052	+9,827	+23,685	+36,128	+50,792	+32,356
Montague	•	227,023	236,094	271,191	275,552	316,694	196,630	235,033	242,379	243,214	275,753	+30,393	-12,002	+28,812	+32,338	+40,941
Rockland	•	204,833	274,309	338,876	338,876	308,276	258,933	262,107	255,564	283,484	270,272	+35,900	-12,002	+20,256	+35,392	+38,004
Maynard	•	105,080	212,642	235,889	272,427	298,732	166,496	171,262	194,205	198,743	232,819	+28,584	-41,380	+41,504	+37,684	+43,913
Stoughton	•	220,468	284,429	284,783	303,318	318,058	218,058	235,359	240,027	249,810	249,737	+2,841	-6,659	+44,402	+34,973	+59,581
Wilmington	•	233,460	240,063	331,348	273,607	292,831	227,671	232,697	242,603	251,335	250,105	+5,789	-7,366	+38,745	+22,272	+33,726
Lexington	•	422,922	476,320	482,575	505,566	544,883	419,634	450,829	451,146	445,526	475,727	+3,288	-25,491	+31,429	+51,040	+22,156
Concord	•	437,018	471,641	498,736	479,499	533,946	450,800	431,651	439,220	447,387	509,451	+6,218	-39,990	+50,516	+32,112	+24,495
Franklin .	•	256,695	260,845	270,324	303,799	328,505	248,689	249,185	258,990	280,424	315,786	+8,006	-11,660	+17,334	+23,375	+12,809
Grafton	•	156,793	181,786	193,856	196,976	241,339	146,737	167,780	184,590	180,400	181,590	+10,026	-14,006	+25,662	+16,576	+56,749
North Andover	•	261,091	290,983	330,478	335,323	369,078	244,256	269,955	289,954	305,487	310,944	+16,835	-21,028	+60,524	+47,836	+58,134
South Hadley	•	222,145	218,444	235,436	270,212	270,212	200,207	201,992	214,373	232,839	240,038	+21,938	-16,452	+32,381	+22,597	+30,174
Mansfield	•	296,551	399,707	419,539	436,318	424,188	349,763	340,306	356,593	384,305	405,170	-53,212	-59,401	+32,946	+72,013	+18,968
Chelmsford	•	180,769	248,135	251,013	242,991	263,049	184,827	195,975	206,505	236,514	241,355	-4,058	-32,160	+43,008	+6,477	+21,694
Spencer	•	153,121	157,603	176,558	153,121	173,288	125,991	129,726	148,086	163,948	165,056	-3,263	-23,395	+0,517	+12,610	+13,232
Walpole .	•	354,627	369,598	401,308	422,586	448,042	325,913	323,593	356,583	386,519	408,111	+28,714	-46,000	+44,725	+36,067	+39,931
Millbury .	•	158,900	183,942	178,034	217,860	198,850	161,428	174,064	169,859	188,726	196,859	-2,558	-9,278	+8,175	+29,134	+1,991
Great Barrington	•	191,305	215,013	225,422	235,043	233,388	186,100	200,159	213,021	226,487	233,117	+5,205	-14,851	+12,401	+8,556	+27,1
Dracut	•	128,685	132,779	151,106	202,804	193,195	110,082	142,425	151,044	164,912	166,761	+18,603	-9,646	+0,462	+38,762	+26,434
Westborough	•	129,119	149,784	148,508	165,305	143,503	133,205	135,396	151,044	154,919	160,069	+1,410	-14,398	+5,005	+10,386	+8,824
Agawam .	•	136,081	189,365	206,301	248,616	262,002	149,407	194,119	223,716	225,699	255,150	-13,326	-4,794	-17,415	+22,917	+6,852
Winchendon	•	198,767	218,632	236,279	239,089	243,366	196,850	213,346	219,618	238,849	241,427	+1,917	-4,786	+16,661	+240	+6,839
Uxbridge	•	170,779	197,398	208,520	228,631	228,631	145,199	151,561	168,515	180,938	190,938	+25,580	-15,837	+23,411	+27,534	+38,693
Hingham	•	332,354	311,842	398,462	418,884	428,305	359,121	340,432	325,481	359,121	381,282	+35,081	-32,980	+72,991	+50,762	+47,023
Ipswich .	•	277,021	315,698	338,053	327,292	329,127	271,211	285,273	315,703	299,212	299,069	+5,810	-30,425	+22,350	+23,080	+30,053
Amherst .	•	196,683	194,349	215,402	242,155	228,087	193,868	192,471	204,621	214,472	224,411	+2,825	-1,878	+10,781	+27,083	+3,676
Canton .	•	259,783	289,607	257,945	259,137	281,999	248,706	244,540	239,152	246,773	256,183	+11,077	-18,793	+12,414	+12,414	+25,816
Abington	•	196,833	211,596	225,807	229,648	229,648	180,991	192,670	209,681	210,658	227,307	+19,318	-3,163	+1,915	+2,341	+2,341
Shrewsbury ¹	•	-	-	285,455	326,933	326,933	-	-	-	259,157	291,874	-	-	-	+26,298	+35,059
Barnstable ¹	•	-	-	383,304	434,960	434,960	-	-	-	275,115	295,861	-	-	-	+108,189	+139,108
Randolph ¹	•	-	-	337,221	357,221	357,221	-	-	-	149,151	146,133	-	-	-	+8,070	+6,939
Wareham ¹	•	-	-	202,259	242,734	242,734	-	-	-	206,985	214,969	-	-	-	+7,746	+19,765
Easton .	•	178,573	192,939	194,377	181,277	184,919	171,601	151,836	153,800	152,276	165,040	+6,972	-41,103	+40,577	+29,001	+19,879
Orange .	•	198,339	174,226	189,296	203,943	238,318	187,664	170,253	176,245	180,500	187,366	+10,675	-3,973	+13,051	+23,443	+50,952
Monson ¹	•	-	-	149,292	150,514	150,514	-	-	-	116,415	144,515	-	-	-	+32,877	+14,999
79 Towns .	•	\$30,179,201	\$33,243,311	\$35,765,229	\$40,023,927	\$42,133,992	\$28,994,131	\$30,067,250	\$31,971,216	\$35,244,309	\$37,637,882	+\$1,185,070	+\$3,176,061	+\$3,794,013	+\$4,779,618	+\$4,496,110

¹ Included in 1924 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of Population, 1925)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON		\$53,830,183.33	\$43,073,179.09	\$6,788,227.05	\$3,968,776.59	80.0	12.6	7.4
WORCESTER		10,330,945.72	8,556,705.43	653,040.29	1,121,200.00	82.8	6.3	10.9
SPRINGFIELD		8,950,553.45	7,225,144.98	710,908.47	1,014,500.00	80.7	8.0	11.3
FALL RIVER		8,088,335.31	6,548,022.71	517,912.60	1,022,400.00	81.0	6.4	12.6
CAMBRIDGE		6,490,673.66	5,306,467.60	534,142.64	650,063.42	81.8	8.2	10.0
NEW BEDFORD		7,082,351.94	5,181,098.43	711,253.51	1,190,000.00	73.2	10.0	16.8
LOWELL		5,541,042.86	4,600,173.20	333,099.66	83.2	83.2	6.4	10.4
LYNN		4,887,027.36	3,952,884.57	327,926.20	606,216.59	80.9	6.7	12.4
SOMERVILLE		3,233,402.21	2,805,350.71	227,385.30	200,666.20	86.8	7.0	6.2
LAWRENCE		4,487,550.86	3,743,962.87	276,517.99	467,070.00	83.4	6.2	10.4
BROCKTON		3,287,191.73	2,549,581.62	251,563.73	486,046.40	77.6	7.6	14.8
HOLYOKE		4,104,496.93	3,572,972.93	240,021.00	381,500.00	85.2	5.7	9.1
QUINCY		3,445,834.64	2,640,621.42	280,115.68	507,097.54	76.0	8.4	14.7
NEWTON		3,433,665.16	2,905,953.51	278,769.33	238,942.42	84.6	9.1	7.3
MALDEN		2,220,592.62	1,729,960.39	202,746.55	287,885.68	77.9	9.1	13.0
HAVERTHILL		2,316,211.76	2,037,493.43	88,718.33	190,000.00	88.0	8.6	14.1
NORFOLK		2,078,423.16	1,606,132.45	178,262.71	294,028.00	77.3	10.3	9.8
CHELSEA		2,326,559.13	1,838,213.56	240,391.27	237,954.30	75.3	6.6	18.1
PITTSFIELD		1,954,457.57	1,472,006.43	128,451.14	354,000.00	75.3	6.6	18.1
FITCHBURG		2,139,418.59	1,750,597.14	143,721.45	245,100.00	81.8	6.7	11.5
SALEM		2,031,503.67	1,677,084.99	118,919.08	235,500.00	82.6	5.8	11.6
EVERETT		2,106,108.64	1,604,606.84	197,387.68	244,114.12	79.0	9.4	14.4
CHICOPEE		2,011,194.01	1,626,783.73	95,460.28	288,950.00	80.9	7.4	10.6
TAUNTON		2,034,348.42	1,667,929.26	131,601.16	214,818.00	82.0	6.7	11.6
WALTHAM		1,621,531.38	1,323,986.79	108,987.52	188,557.32	81.7	10.1	18.5
REVERE		1,877,580.05	1,340,010.84	190,445.63	347,123.55	71.4	3.6	25.0
NORTHAMPTON		982,159.46	874,450.46	35,529.00	72,180.00	89.0	7.4	4.8
GLOUCESTER		1,231,009.74	988,216.73	85,418.01	157,375.00	80.3	6.9	12.8
NORTH ADAMS		812,859.81	670,383.25	38,831.57	103,644.99	82.5	4.8	12.7
BEVERLY		1,420,978.18	1,171,760.64	89,217.54	160,000.00	82.5	6.3	11.2
LEOMINSTER		703,426.45	610,642.13	30,284.32	62,500.00	86.8	4.3	8.9
ATTLEBORO		930,427.02	792,478.02	51,699.00	95,350.00	84.4	5.5	10.1
MELROSE		1,047,835.82	839,154.05	89,555.58	119,126.19	80.1	8.5	11.4
PEABODY		1,207,610.58	1,084,020.42	63,500.16	150,000.00	89.5	4.9	11.6
WESTFIELD		1,039,043.99	942,761.81	31,282.15	58,000.00	90.7	3.0	6.3
WARDEN		735,983.82	626,515.77	36,968.05	72,500.00	85.1	5.0	9.9
WOBURN		855,935.57	637,730.38	63,564.08	164,641.11	75.1	7.4	19.2
MARLBOROUGH		698,473.83	496,901.51	44,072.32	117,500.00	75.5	6.7	17.8
NEWBURYPORT		605,966.42	450,518.35	35,448.07	120,000.00	74.3	5.9	19.8
39 Cities		\$164,331,895.87	\$132,610,459.07	\$14,700,439.15	\$17,020,997.65	80.7	8.9	10.4

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	Towns. (In order of Population, 1925)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline	.	\$2,966,372.95	\$2,509,027.39	\$227,005.96	\$230,339.60	84.6	7.6	7.8
Watertown	.	1,290,281.56	969,870.22	136,622.03	183,789.31	75.2	10.6	14.2
Arlington	.	1,227,711.21	1,010,786.60	88,958.01	127,966.60	82.3	7.3	10.4
Framingham	.	1,033,275.83	94,238.39	94,238.39	110,800.00	80.2	9.1	10.7
Methuen	.	867,430.43	687,127.80	65,047.43	115,262.20	79.2	7.5	13.3
Weymouth	.	688,930.11	593,549.02	27,974.69	47,396.43	88.7	4.2	7.1
Winthrop	.	619,312.91	467,068.04	62,637.08	89,586.49	75.4	10.1	14.5
Wakefield	.	1,025,340.00	842,653.00	74,173.21	108,513.76	82.2	7.2	10.6
Southbridge	.	445,636.76	384,143.85	27,082.81	39,410.00	86.2	5.0	8.8
West Springfield	.	871,996.38	667,266.80	65,223.58	109,500.00	76.5	10.9	12.6
Belmont	.	903,179.08	727,207.35	77,280.94	95,690.79	80.5	8.6	10.9
Greenfield	.	677,165.56	574,625.86	35,539.70	67,000.00	84.9	5.2	9.9
Milford	.	433,658.20	384,560.54	18,597.66	30,500.00	88.7	4.3	7.0
Clinton	.	454,133.63	415,584.70	19,048.14	19,500.00	91.5	4.2	4.3
Norwood	.	810,453.91	667,535.77	42,818.14	100,100.00	82.4	5.3	12.3
Dedham	.	602,113.31	529,288.97	30,230.11	42,594.23	87.9	5.0	7.1
Adams	.	448,918.44	371,847.45	29,070.99	48,000.00	82.8	6.5	10.7
Webster	.	387,598.11	352,007.62	9,718.74	25,871.75	90.8	2.5	6.7
Brantree	.	653,669.88	616,711.72	13,231.95	23,726.21	94.4	2.0	3.6
Plymouth	.	599,829.12	508,249.87	27,012.59	64,566.66	84.7	4.5	10.8
Natick	.	627,665.37	537,287.77	29,509.53	60,868.07	85.6	4.7	9.7
Milton	.	818,891.54	696,725.25	52,993.51	69,172.75	85.1	6.5	8.4
Saugus	.	458,083.99	402,822.80	19,874.03	35,387.16	87.9	4.4	7.7
Danvers	.	387,815.35	352,955.38	18,578.75	43,355.26	89.0	3.3	7.7
Easthampton	.	646,710.62	526,463.28	9,359.97	25,500.00	91.0	2.4	6.6
Winchester	.	372,293.84	311,883.56	50,946.02	69,301.32	81.4	7.9	10.7
Amesbury	.	311,883.56	24,680.28	24,680.28	35,750.00	83.8	6.6	9.6
Pelmer	.	360,500.52	316,521.60	16,178.92	27,800.00	87.8	4.5	7.7
Fairhaven	.	403,080.01	345,494.12	20,780.89	36,805.00	85.7	5.2	9.1
Andover	.	460,371.32	355,818.59	36,032.73	68,500.00	77.3	7.8	14.9
Northbridge	.	292,125.38	251,022.38	18,103.00	23,000.00	85.9	6.2	7.9
North Attleborough	.	436,935.08	391,435.12	17,496.96	28,000.00	89.6	4.0	6.9
Attol	.	432,231.06	372,582.68	28,651.48	51,000.00	82.4	6.8	11.3
Bridgewater	.	227,519.53	196,836.44	14,693.00	16,000.00	86.5	6.5	7.0
Middleborough	.	415,893.71	395,381.24	5,362.47	12,130.00	95.5	1.6	2.9
Stoneman	.	401,999.55	345,045.01	29,508.53	31,445.71	85.3	6.9	7.8
Wellesley	.	807,888.67	685,429.49	49,886.17	72,573.01	84.8	6.2	9.0
Dartmouth	.	397,858.41	332,328.64	29,654.77	35,875.00	83.5	7.3	9.4
Needham	.	470,931.77	378,576.66	48,294.96	44,060.15	80.4	10.2	9.4
Swampscott	.	570,780.87	448,103.43	54,298.71	68,378.73	78.5	9.5	12.0

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
— Concluded.

	TOWNS. (In order of Population, 1925)	TOTALS	PERCENTAGES		
			Maintenance	Interest	Debt Requirements
Iudlow .	.	\$289,885.58	\$272,796.04	\$8,589.54	\$8,500.00
Reading .	.	651,427.93	569,025.46	29,925.35	52,477.12
Ware .	.	305,351.84	273,775.44	12,726.40	87.3
Marblehead .	.	544,375.36	500,970.48	17,404.88	89.6
Hudson .	.	380,052.42	318,250.23	12,192.19	92.0
Montague .	.	275,752.77	247,650.43	12,102.34	39,850.00
Rockland .	.	270,772.17	250,769.56	4,502.61	83.7
Maynard .	.	245,819.02	195,290.94	4,588.08	16,000.00
Stoughton .	.	249,786.89	227,548.24	11,188.35	96.1
Whitman .	.	259,104.58	233,175.96	6,428.62	86.8
Lexington .	.	572,726.83	424,914.66	47,202.51	91.1
Concord .	.	509,450.90	437,277.28	30,453.62	90.0
Franklin .	.	315,786.41	251,431.33	25,355.08	74.2
Grafton .	.	184,590.52	167,401.51	7,919.01	85.8
North Andover .	.	310,943.58	271,454.55	17,489.03	82.0
South Hadley .	.	240,037.94	219,428.28	7,609.66	90.7
Mansfield .	.	405,170.32	359,899.29	16,771.03	9.2
Chelmsford .	.	241,354.89	202,736.84	9,232.05	13,000.00
Spencer .	.	165,055.97	152,250.99	4,804.98	88.8
Walpole .	.	408,111.06	335,438.18	19,672.88	84.0
Millbury .	.	196,859.33	175,079.33	7,280.00	92.2
Great Barrington .	.	233,117.26	193,647.56	8,969.70	82.2
Dracut .	.	166,760.59	151,270.04	6,490.55	53,000.00
Westborough .	.	160,669.19	139,980.96	6,222.18	83.1
Agawam .	.	255,149.74	187,687.04	27,462.70	90.7
Winchendon .	.	241,426.62	212,804.29	6,122.33	14,466.05
Uxbridge .	.	100,938.00	159,195.41	8,667.59	40,000.00
Hingham .	.	331,281.57	336,467.93	9,325.89	88.0
Ipswich .	.	299,069.09	264,053.05	13,666.04	23,075.00
Amherst .	.	224,411.07	202,456.93	5,255.54	88.3
Canton .	.	256,183.22	221,789.11	7,328.76	90.2
Abington .	.	227,307.31	207,881.84	8,225.47	16,720.00
Shrewsbury .	.	291,874.47	247,510.22	18,814.25	26,865.35
Barnstable .	.	295,861.45	245,130.94	11,700.51	86.6
Randolph .	.	146,133.19	130,598.75	5,134.44	11,200.00
Wareham .	.	214,969.23	193,620.06	5,299.17	84.8
Easton .	.	165,039.61	163,380.78	1,658.83	39,000.00
Orange .	.	187,365.62	174,134.29	5,231.33	90.1
Monson .	.	144,514.72	120,268.69	7,246.03	99.0
79 Towns	.	\$37,637,882.08	\$31,893,354.80	\$2,256,663.66	8,000.00
					17,000.00
					\$3,487,863.62
					84.7
					6.0
					9.3

Comparative Statement of Valuation, Revenue for Current Charges against Revenue — 1921 and 1925.

CITIES. (In order of Population, 1925)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE		
	1921	1925	Percent- age of Increase	1921	1925	Percent- age of Increase	1921	1925	Percent- age of Increase
	Increase over 1921	Increase over 1921	Percent- age of Increase	Increase over 1921	Increase over 1921	Percent- age of Increase	Increase over 1921	Increase over 1921	Percent- age of Increase
BOSTON	\$1,597,106,943	\$1,894,433,400	16.7	\$50,406,827	\$58,955,152	17.0	\$48,735,645	\$53,830,153	10.5
WORCESTER	248,084,988	306,136,550	23.1	8,588,983	11,160,760	29.9	8,073,261	10,330,946	28.0
SPRINGFIELD	241,733,096	289,369,610	19.7	7,821,346	9,882,463	26.5	6,845,642	9,390,553	37.0
FALL RIVER	192,158,798	206,578,150	7.5	14,419,352	6,385,136	33.5	1,903,810	3,014,442	60.4
CAMBRIDGE	146,395,972	166,651,500	13.8	5,193,833	6,611,887	27.3	5,043,893	8,088,335	60.4
NEW BEDFORD	194,720,788	220,203,600	13.0	6,443,194	6,687,018	3.7	5,468,335	6,490,374	18.7
LOWELL	128,729,804	145,411,863	13.0	4,618,368	5,659,273	22.5	6,299,891	7,821,461	24.2
LYNN	86,799,885	119,837,635	33.5	4,618,368	5,659,273	22.5	6,299,891	7,821,461	24.2
SOMERVILLE	86,799,885	119,837,635	33.5	4,618,368	5,659,273	22.5	6,299,891	7,821,461	24.2
BROCKTON	107,637,105	129,228,933	20.1	3,049,520	3,483,163	14.2	3,925,411	4,887,027	24.5
LAWRENCE	67,579,801	71,030,550	5.1	2,918,680	3,475,151	19.1	3,664,630	4,487,551	22.5
QUINCY	93,428,620	116,081,300	24.3	3,965,693	4,960,387	25.1	3,789,901	4,194,497	10.7
NEWTON	60,009,743	109,171,600	81.9	2,302,492	3,886,876	68.8	2,574,056	3,435,835	33.9
HOLYOKE	46,213,129	50,320,800	8.9	2,257,941	2,292,134	1.5	2,832,935	3,433,665	21.2
MALDEN	65,017,306	66,262,769	1.9	1,864,924	2,427,326	29.7	1,881,919	2,220,503	18.0
HAYVERHILL	41,537,950	50,446,450	21.5	1,539,941	2,188,741	42.2	2,142,569	2,316,212	8.1
MEDFORD	41,537,950	50,446,450	21.5	1,539,941	2,188,741	42.2	2,142,569	2,316,212	8.1
PITTSBURG	46,823,455	54,736,445	17.1	1,470,468	2,267,546	54.0	1,617,768	2,078,423	28.5
CHELSEA	52,139,125	59,531,850	14.2	1,583,161	2,043,323	29.5	1,658,321	2,326,559	40.5
SALEM	46,761,970	52,406,140	12.1	1,776,754	2,121,079	19.7	1,937,635	2,139,449	10.4
EVERETT	44,342,325	55,638,500	25.5	1,806,111	2,188,157	21.4	1,875,821	2,031,505	8.3
CHICPEE	36,620,956	40,470,260	10.5	1,668,286	2,056,006	23.2	1,607,919	2,106,109	31.0
WALTHAM	40,074,704	48,961,000	22.4	1,105,171	1,646,820	50.0	1,479,670	2,011,194	35.9
REVERE	29,056,100	38,028,950	30.9	1,243,327	1,931,723	55.4	1,770,704	2,034,348	14.9
NORTHAMPTON	32,121,120	37,732,331	17.5	873,298	1,044,334	19.4	1,225,973	1,621,581	32.3
GLOUCESTER	30,150,637	33,752,331	11.9	1,047,342	1,264,355	20.7	1,056,854	1,231,070	16.5
NORTH ADAMS	22,479,304	26,092,683	16.1	822,381	887,271	7.9	680,738	812,860	19.4
BEVERLY	42,777,000	46,680,200	9.1	1,330,291	1,527,015	14.8	1,243,330	1,420,978	14.3
LEGINSTER	17,916,755	21,764,980	21.5	607,577	738,145	21.5	616,214	730,568	19.2
ATTLEBORO	23,243,340	28,223,620	21.5	882,070	1,093,010	23.9	874,977	939,427	7.4
MELROSE	22,508,050	28,766,960	27.8	780,692	1,101,369	41.1	846,246	1,047,836	23.8
PEABODY	21,070,963	22,183,290	5.3	1,049,485	1,325,356	26.3	1,089,571	1,297,611	19.1
WESTFIELD	16,884,758	19,612,170	16.2	866,540	1,150,831	32.8	856,210	1,039,044	21.4
GARDNER	16,955,169	19,927,608	17.4	708,913	894,758	26.6	635,260	825,081	29.6
WOBURN	16,077,809	18,725,031	16.5	651,723	771,831	18.4	698,105	855,935	22.6
MARLBOROUGH	13,636,989	17,262,098	25.6	505,041	677,033	34.1	519,953	658,474	26.6
NEWBURYPORT	12,219,426	13,543,460	10.8	523,346	619,741	18.4	486,443	605,966	24.6
39 Cities	\$4,170,037,778	\$4,925,230,835	18.1	\$140,411,547	\$173,355,822	23.5	\$138,408,087	\$164,331,896	18.7

1 Decrease.

Aggregate Municipal Indebtedness — Comparisons for 1910, 1923, 1924 and 1925.

All Municipalities.

CLASSIFICATION.	1910	1923	1924	1925
General debt	\$172,449,046	\$219,597,010	\$233,067,625	\$240,108,055
Public service enterprise debt	66,118,553	76,565,722	77,748,210	81,179,657
Total gross funded or fixed debt	\$238,567,599	\$296,162,732	\$310,815,835	\$321,287,712
Sinking funds deducted	70,021,484	66,195,762	64,119,458	62,659,934
Net funded or fixed debt	\$168,546,115	\$229,966,970	\$246,696,377	\$258,627,778
To which may be added:—				
Temporary debt	9,139,691	26,198,710	29,768,468	32,681,634
TOTALS	\$177,685,806	\$256,165,680	\$276,464,845	\$291,309,412

Cities.

General debt	\$156,308,327	\$192,411,873	\$199,875,880	\$205,542,324
Public service enterprise debt	50,965,550	67,609,350	68,727,700	71,067,175
Total gross funded or fixed debt	\$207,273,877	\$260,021,223	\$268,603,580	\$276,609,499
Sinking funds deducted	66,843,242	63,755,754	62,031,261	60,767,166
Net funded or fixed debt	\$140,430,635	\$196,265,469	\$206,572,319	\$215,842,333
To which may be added:—				
Temporary debt	6,491,302	19,161,197	22,647,321	25,496,163
TOTALS	\$146,921,937	\$215,426,666	\$229,219,640	\$241,338,496

Towns Over 5,000 Population.

General debt	\$12,872,337	\$22,067,001	\$27,347,359	\$28,249,890
Public service enterprise debt	12,071,146	6,765,267	6,844,760	7,787,547
Total gross funded or fixed debt	\$24,943,483	\$28,832,268	\$34,192,119	\$36,037,437
Sinking funds deducted	2,646,536	2,168,897	1,856,147	1,677,365
Net funded or fixed debt	\$22,296,947	\$26,663,371	\$32,335,972	\$34,360,072
To which may be added:—				
Temporary debt	1,873,512	4,370,916	4,600,600	4,639,154
TOTALS	\$24,170,459	\$31,034,287	\$36,936,572	\$38,999,226

Towns Under 5,000 Population.

General debt	\$3,268,382	\$5,118,136	\$5,844,386	\$6,315,841
Public service enterprise debt	3,081,857	2,191,105	2,175,750	2,324,935
Total gross funded or fixed debt	\$6,350,239	\$7,309,241	\$8,020,136	\$8,640,776
Sinking funds deducted	531,706	271,111	232,050	215,403
Net funded or fixed debt	\$5,818,533	\$7,038,130	\$7,788,086	\$8,425,373
To which may be added:—				
Temporary debt	774,877	2,666,597	2,520,547	2,546,317
TOTALS	\$6,593,410	\$9,704,727	\$10,308,633	\$10,971,690

Aggregate Municipal Indebtedness — General and Enterprise Debt.

All Municipalities.

YEARS.	GENERAL				Percent- age of Assessed Valuation	ENTERPRISE				Percent- age of Assessed Valuation
	Total Debt	Sinking Fund	Net Debt			Total Debt	Sinking Fund	Net Debt		
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08		\$66,118,553	\$17,816,701	\$48,301,852	1.23	
1911	173,838,152	52,498,906	121,339,246	2.98		67,905,599	18,412,755	49,492,844	1.21	
1912	176,135,221	53,506,681	122,628,540	2.89		69,978,330	18,116,489	51,861,841	1.22	
1913	181,411,912	52,350,312	129,061,600	2.89		72,856,892	18,169,479	54,687,413	1.22	
1914	186,690,616	54,261,223	132,429,393	2.85		75,726,130	18,494,320	57,231,810	1.23	
1915	188,240,008	54,286,592	133,953,416	2.81		80,297,746	19,462,895	60,834,851	1.27	
1916	190,358,678	54,565,681	135,792,997	2.74		80,184,882	19,676,656	60,508,226	1.22	
1917	188,483,122	54,156,242	134,326,880	2.96		79,615,838	19,459,623	60,156,215	1.32	
1918	182,047,753	55,097,341	126,950,412	2.68		78,115,808	19,442,973	58,672,835	1.24	
1919	184,933,644	54,239,272	130,694,372	2.67		77,399,797	19,881,379	57,518,418	1.17	
1920	188,654,061	54,563,198	134,090,863	2.60		75,812,625	18,977,651	56,834,974	1.06	
1921	197,487,313	53,505,982	143,981,331	2.50		76,735,319	18,974,843	57,760,476	1.04	
1922	208,023,650	51,067,781	156,955,869	2.75		75,277,532	17,260,376	58,017,156	1.01	
1923	219,597,010	49,028,697	170,568,313	2.86		76,565,722	17,167,065	59,398,657	0.99	
1924	233,067,625	47,722,840	185,344,785	2.94		77,748,210	16,396,618	61,351,592	0.97	
1925	240,108,055	46,600,874	193,507,181	2.92		81,179,657	16,059,060	65,120,597	0.98	

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,837	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,152,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14

Towns Over 5,000 Population.

1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,509,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59

Towns Under 5,000 Population.

1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,620	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,356	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	\$3,907,892,598	-	\$168,546,115	-	-	-	4.31
1911 . . .	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,901,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071	¹ 423,239,937	194,483,095	¹ 1,818,128	¹ 8.5	¹ 0.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	¹ 8,859,848	4.4	¹ 4.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 . . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 . . .	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90

¹ Decrease.

Net Debt, January 1, 1927, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population	Valuation, 1926	NET DEBT, JANUARY 1, 1927			RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
ATTLEBORO	20,623	\$23,866,545	\$293,000.00	\$307,663.38	\$600,666.38	\$277,372.38	\$878,038.76	2.52	1.16	3.68
BEVERLY	22,685	40,475,425	667,000.00	917,000.00	1,584,000.00	32,500.00	1,616,500.00	3.41	0.07	3.48
BOSTON	779,620	1,899,618,900	39,212,113.24	18,954,890.28	58,167,003.52	39,397,848.94	97,564,852.46	3.06	2.08	5.14
BROCKTON	65,343	72,655,550	1,328,250.00	2,369,700.00	3,697,950.00	914,534.53	3,612,484.53	3.71	1.26	4.97
CAMBRIDGE	119,669	173,602,700	3,300,497.16	2,369,826.68	5,669,323.84	509,277.09	6,294,600.93	3.63	0.35	3.98
CHELSEA	47,247	53,625,900	1,037,369.00	1,712,057.00	2,749,426.00		2,749,426.00	5.13		5.13
CHICOPEE	41,882	51,517,500	993,000.00	413,000.00	1,406,000.00	550,000.00	1,956,000.00	2.73	1.07	3.80
EVERETT	42,072	60,132,625	998,457.34	719,931.02	1,718,388.36	83,000.00	1,801,388.36	2.86	0.14	3.00
FALL RIVER	128,993	214,120,150	4,624,351.80	5,342,270.08	9,966,621.88	288,901.24	10,255,523.12	4.66	0.13	4.79
FITCHBURG	43,609	62,585,775	1,259,100.00	903,000.00	2,162,100.00	387,500.00	2,549,600.00	3.45	0.64	4.09
GARDNER	18,780	23,276,409	231,000.00	360,900.00	591,900.00	126,500.00	718,400.00	3.47	0.35	3.82
GLOUCESTER	23,375	35,918,413	667,000.00	579,500.00	1,246,500.00	609,000.00	1,855,500.00	3.47	1.06	4.53
HAVERHILL	23,375	66,433,625	915,823.57	586,011.85	1,501,835.42	41,519.46	1,543,354.88	2.26	0.06	2.32
HOLYOKE	49,232	117,059,660	2,115,000.00	359,000.00	2,474,000.00	1,749,819.31	4,223,819.31	2.11	1.80	3.91
LAWRENCE	93,527	130,159,150	2,839,750.00	2,415,500.00	5,255,250.00	258,736.57	5,513,986.57	4.04	0.20	4.24
LEOMINSTER	22,120	21,989,200	399,400.00	186,000.00	585,400.00	260,000.00	845,400.00	3.66	1.18	4.84
LOWELL	110,296	146,116,437	2,945,600.00	2,254,450.00	5,200,050.00	226,750.00	5,426,800.00	3.56	0.15	3.71
LYNN	103,081	125,227,150	2,156,012.61	1,664,407.16	3,820,419.77	974,821.81	4,795,241.58	3.85	0.03	3.88
MALDEN	16,236	17,361,058	1,220,400.00	1,109,517.43	2,329,917.43	20,000.00	2,349,917.43	3.71	0.03	3.74
MARLBOROUGH	16,236	17,361,058	307,200.00	428,423.20	735,623.20	39,528.70	775,151.90	4.27	0.22	4.49
MELROSE	20,165	21,283,750	1,045,266.42	1,761,235.77	2,806,502.19	191,000.00	2,997,502.19	3.18	0.36	3.54
NEW BEDFORD	119,539	222,484,150	4,922,734.93	6,305,635.10	11,228,370.03	1,312,000.00	12,540,370.03	5.05	0.59	5.64
NEWBURYPORT	53,003	132,258,950	80,000.00	304,619.19	384,619.19	166,000.00	550,619.19	2.84	1.22	4.06
NEWTON	27,617	27,687,721	473,000.00	122,931.17	595,931.17	211,150.00	807,081.17	1.70	0.77	2.47
NORTH ADAMS	24,145	27,780,110	473,000.00		473,000.00	-	473,000.00	1.70		1.70
PEABODY	19,870	22,688,393	444,000.00	605,000.00	1,049,000.00	233,000.00	1,282,000.00	4.62	1.03	5.65
PLYMOUTH	46,877	56,274,415	950,000.00	586,000.00	1,536,000.00	552,000.00	2,388,000.00	2.73	1.51	4.24
QUINCY	30,055	122,176,225	2,338,000.00	1,978,000.00	4,316,000.00	862,000.00	5,078,000.00	3.45	0.71	4.16
REVERE	33,261	39,123,100	621,660.88	1,330,707.12	1,952,368.00	165,225.00	2,117,593.00	4.99	0.42	5.41
SALEM	42,821	54,280,570	822,500.00	766,500.00	1,589,000.00	451,500.00	2,040,500.00	2.93	0.83	3.76
SOMERVILLE	99,032	169,289,600	1,454,000.00	3,000.00	1,457,000.00	1,989,000.00	14,292,805.36	4.05	0.66	4.71
SPRINGFIELD	142,065	303,634,000	4,899,905.36	7,403,600.00	12,303,505.36	1,036,920.86	2,503,178.15	3.52	2.56	6.08
TAUNTON	39,255	41,900,314	823,965.61	624,291.68	1,448,257.29	1,036,920.86	2,503,178.15	3.45	0.35	4.30
WALTHAM	34,746	52,709,400	997,218.14	1,133,242.39	2,130,460.53	183,000.00	2,313,460.53	4.04	0.45	4.49
WESTFIELD	19,342	20,542,191	215,000.00	118,000.00	333,000.00	92,000.00	425,000.00	1.62	0.35	2.07
WOBBURN	18,370	19,158,905	347,500.00	272,000.00	619,500.00	302,700.00	922,200.00	3.23	1.58	4.81
WORCESTER	190,757	323,428,750	5,129,344.05	133,118.37	5,262,462.42	3,160,020.51	8,422,482.93	1.63	0.97	2.60
39 Cities	2,909,767	\$5,089,727,036	\$96,530,029.58	\$69,103,531.61	\$165,633,561.19	\$58,479,054.83	\$224,112,616.02	3.25	1.15	4.40

Net Debt, January 1, 1927, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

Towns. (Over 5,000 Population)	Population	Valuation, 1926	NET DEBT, JANUARY 1, 1927			RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit						Total
Abington	5,882	\$5,208,137	\$17,000.00	\$6,000.00	\$23,000.00	\$86,500.00	0.44	1.22	1.66
Adams	13,525	14,645,030	309,500.00	240,000.00	549,500.00	549,500.00	3.75	—	3.75
Agawam	6,290	8,639,669	138,000.00	243,000.00	381,000.00	467,500.00	4.41	1.00	5.41
Amesbury	11,229	11,301,307	182,500.00	106,000.00	288,500.00	511,000.00	2.55	1.97	4.52
Amherst	5,972	8,863,195	81,500.00	33,000.00	114,500.00	114,500.00	1.29	—	1.29
Andover	10,291	17,549,073	169,541.47	385,000.00	554,541.47	63,000.00	3.16	0.36	3.52
Arlington	24,943	48,197,650	987,521.61	53,606.61	1,041,128.22	1,142,296.54	2.16	0.21	2.37
Athol	9,602	10,249,205	144,250.00	106,510.03	250,760.03	219,000.00	2.44	2.14	4.58
Barnstable	5,774	18,223,910	199,000.00	—	199,000.00	199,000.00	1.09	—	1.09
Belmont	15,556	29,093,410	426,802.09	735,000.00	1,161,802.09	198,664.15	3.98	0.69	4.68
Beverly	13,193	18,507,377	301,800.00	373,000.00	674,800.00	80,000.00	4.43	0.43	4.08
Bridgewater	9,468	5,350,912	51,750.00	72,000.00	123,750.00	545,750.00	3.61	7.89	10.20
Brockton	42,681	149,432,300	1,538,700.00	36,590.00	1,575,290.00	493,300.00	0.50	0.33	1.38
Canton	5,896	8,655,470	41,000.00	2,000.00	43,000.00	73,000.00	1.05	0.84	1.34
Chelmsford	6,573	7,567,910	112,503.00	93,324.00	205,827.00	—	2.72	—	2.72
Clinton	14,180	16,450,404	48,000.00	11,000.00	59,000.00	27,000.00	0.36	0.16	0.52
Concord	7,056	8,301,087	75,261.00	6,015.98	81,276.98	153,197.41	0.98	1.85	2.83
Danvers	11,798	11,714,150	40,000.00	—	40,000.00	365,858.55	0.34	3.12	3.46
Dartmouth	9,026	12,149,575	216,750.00	295,500.00	511,750.00	206,500.00	4.21	2.20	6.41
Dedham	13,918	20,868,725	246,600.00	59,600.00	306,200.00	—	1.47	—	1.47
Dracut	6,400	3,974,366	62,000.00	—	62,000.00	—	1.56	—	1.56
Easthampton	11,587	14,593,190	94,000.00	—	94,000.00	94,000.00	0.64	—	0.64
Easton	5,333	5,242,420	—	—	—	—	—	—	—
Fairhaven	10,827	11,841,650	163,994.50	127,610.50	291,605.00	291,605.00	2.46	—	2.46
Framingham	21,078	29,458,557	646,500.00	604,500.00	1,251,000.00	390,000.00	4.25	1.32	5.57
Franklin	7,055	8,624,385	129,000.00	216,000.00	345,000.00	137,000.00	4.00	1.59	5.59
Grafton	6,973	5,153,818	95,040.00	24,500.00	119,540.00	—	2.32	—	2.32
Great Barrington	6,405	9,320,400	100,500.00	—	100,500.00	—	1.08	—	1.08
Greenfield	15,246	22,875,250	307,000.00	177,000.00	484,000.00	149,750.00	2.12	0.65	2.77
Hingham	6,158	13,986,050	86,000.00	228,000.00	314,000.00	—	2.25	—	2.25
Hudson	8,130	8,953,033	153,300.00	181,000.00	334,300.00	163,800.00	4.81	2.35	7.16
Isisburgh	6,055	8,112,504	187,686.37	50,413.63	238,100.00	64,300.00	2.94	0.79	3.73
Leicester	7,885	15,500,603	196,000.00	464,000.00	660,000.00	106,250.00	4.26	0.68	4.94
Ludlow	8,802	10,839,247	207,500.00	—	207,500.00	207,500.00	1.91	—	1.91
Marblehead	6,600	7,440,540	94,000.00	14,500.00	108,500.00	120,044.97	1.46	1.61	3.07
Mattapoisett	8,214	17,817,190	43,000.00	189,000.00	232,000.00	154,000.00	1.30	0.87	2.17
Methuen	7,857	6,660,235	128,000.00	—	128,000.00	386,000.00	1.92	—	1.92
Middleborough	20,606	19,883,565	471,600.00	463,300.00	934,900.00	100,332.19	4.70	0.51	5.21
Milford	9,136	9,402,771	213,000.00	6,000.00	219,000.00	1,035,252.19	2.33	0.54	2.87
Milford	14,781	15,245,245	116,000.00	84,000.00	200,000.00	270,000.00	1.31	—	1.31
Millbury	6,441	3,523,039	111,500.00	—	111,500.00	200,000.00	2.02	—	2.02
Milton	12,861	30,003,245	596,000.00	21,000.00	617,000.00	111,500.00	2.03	0.91	2.94
Monsen	5,089	3,059,071	4,000.00	138,000.00	142,000.00	883,000.00	4.64	0.49	5.13

Montague	7,973	10,305,328	273,000.00	182,431.89	273,000.00	24,000.00	297,000.00	2.65	0.23	2.88
Natick	12,871	10,918,125	137,200.00	479,000.00	319,031.89	140,634.62	469,266.51	1.37	1.37	4.30
Needham	8,977	17,497,580	163,200.00	163,200.00	642,200.00	128,000.00	770,200.00	3.67	0.73	4.40
North Andover	6,839	8,747,865	201,000.00	56,000.00	257,000.00	214,778.63	278,478.63	2.94	0.24	3.18
North Attleborough	9,790	9,908,570	104,000.00	114,000.00	218,000.00	82,000.00	300,000.00	2.20	0.83	3.03
Northbridge	10,051	9,291,753	126,000.00	193,000.00	319,000.00	—	319,000.00	3.43	—	3.43
Northwood	14,151	25,391,125	440,000.00	564,000.00	1,004,000.00	106,000.00	1,110,000.00	3.95	0.42	4.37
Orange	5,141	5,566,970	63,800.00	136,000.00	199,800.00	—	199,800.00	3.59	—	3.59
Palmer	11,044	11,900,663	132,900.00	159,500.00	292,400.00	—	292,400.00	2.46	—	2.46
Plymouth	13,176	25,872,425	453,100.00	25,000.00	478,100.00	56,666.62	534,766.62	1.85	0.22	2.07
Randolph	5,644	4,949,500	55,700.00	47,300.00	103,000.00	6,600.00	109,600.00	0.13	0.13	2.21
Reading	8,693	13,819,558	33,500.00	242,000.00	275,500.00	175,700.00	451,200.00	1.99	1.27	3.26
Rockland	7,966	8,241,340	49,000.00	14,000.00	63,000.00	3,000.00	66,000.00	0.77	0.66	0.83
Saugus	12,743	12,430,354	196,500.00	165,250.00	196,500.00	38,300.00	235,450.00	1.58	0.32	1.80
Shrewsbury	6,819	7,038,365	50,200.00	165,250.00	215,450.00	110,000.00	325,450.00	3.06	1.56	4.02
Southbridge	15,489	12,600,610	272,300.00	41,239.28	313,539.28	—	313,539.28	2.55	—	2.55
South Hadley	6,069	7,048,858	136,500.00	7,000.00	143,500.00	18,000.00	161,500.00	2.04	0.25	2.29
Spencer	6,223	4,441,853	17,600.00	—	17,600.00	10,500.00	28,100.00	0.39	0.24	0.63
Stoneham	9,084	10,380,050	181,000.00	13,000.00	194,000.00	42,000.00	236,000.00	1.77	0.38	2.15
Stoughton	7,857	8,082,564	124,300.00	80,600.00	204,900.00	45,000.00	249,900.00	2.53	0.55	3.08
Swampscott	8,953	21,245,612	338,000.00	253,250.00	591,250.00	108,535.84	699,785.84	2.78	0.51	3.29
Uxbridge	6,172	7,211,925	69,000.00	—	69,000.00	41,000.00	110,000.00	0.96	0.57	1.53
Wakefield	15,611	21,108,370	470,000.00	581,500.00	1,051,500.00	346,500.00	1,398,000.00	4.98	1.64	6.62
Walpole	6,508	11,812,249	125,550.00	71,000.00	142,550.00	137,954.00	280,504.00	1.20	1.17	2.37
Ware	8,629	8,308,685	96,200.00	8,000.00	104,200.00	18,000.00	122,200.00	2.01	0.22	2.23
Wareham	5,594	11,055,370	88,500.00	8,000.00	96,500.00	—	96,500.00	0.87	—	0.87
Watertown	25,480	42,722,456	980,500.00	873,000.00	1,853,500.00	226,000.00	2,079,500.00	4.34	0.53	4.87
Webster	13,389	12,615,201	43,743.50	—	43,743.50	—	43,743.50	0.35	—	0.35
Westley	9,049	29,854,700	611,000.00	273,500.00	884,500.00	211,000.00	1,095,500.00	2.96	0.71	3.67
Westborough	6,318	4,283,450	4,000.00	4,000.00	9,313.61	—	9,313.61	0.22	—	0.22
West Springfield	15,326	26,140,722	568,985.10	986,000.00	1,554,985.10	167,473.99	1,722,459.09	5.76	0.64	6.40
Weymouth	17,253	32,036,879	391,700.00	38,000.00	429,700.00	101,500.00	531,200.00	1.30	0.31	1.61
Whitman	7,857	8,042,285	163,000.00	125,000.00	288,000.00	14,500.00	302,500.00	3.58	0.18	3.76
Winchendon	6,173	5,464,740	73,200.00	200,000.00	273,200.00	1,000.00	274,200.00	5.00	0.02	5.02
Winchester	11,565	28,252,975	625,500.00	148,500.00	774,000.00	35,000.00	809,000.00	2.74	0.12	2.86
Wintthrop	16,158	23,996,300	501,200.00	77,700.00	578,900.00	120,000.00	698,900.00	2.41	0.50	2.91

79 Towns

\$17,889,792.25 \$12,020,641.92 \$28,910,434.17

2.43

0.57

3.00

Net Debt, January 1, 1927, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

	Towns. (Under 5,000 Population)	Population	Valuation, 1926	NET DEBT, JANUARY 1, 1927			RATIO OF NET DEBT TO VALUATION				
				GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit	Total					
Acton	2,387	\$3,484,611	\$36,550.00	\$46,000.00	\$82,550.00	—	2.37	—	2.37	
Acushnet	4,135	3,869,317	31,248.00	16,600.00	47,848.00	—	1.24	—	1.24	
Ashburnham	2,159	1,667,868	18,700.00	—	18,700.00	\$10,370.00	1.12	0.62	1.74	
Asby	907	956,980	18,900.00	—	18,900.00	—	1.98	—	1.98	
Ashland	2,521	2,369,335	—	58,000.00	—	32,500.00	—	1.37	1.37	
Auburn	4,927	5,094,450	38,500.00	—	96,500.00	—	1.89	—	1.89	
Ayer	3,032	3,637,300	5,000.00	—	5,000.00	24,000.00	0.14	0.66	0.80	
Bedford	1,514	2,619,547	6,400.00	—	6,400.00	55,000.00	0.24	2.10	2.34	
Belchertown	2,905	1,481,254	25,500.00	32,000.00	57,500.00	—	3.88	—	3.88	
Bellingham	2,877	2,479,461	21,000.00	—	21,000.00	—	0.85	—	0.85	
Berkley	1,118	944,885	18,000.00	—	18,000.00	—	1.90	—	1.90	
Bernardston	844	764,398	2,800.00	—	2,800.00	—	0.37	—	0.37	
Billerica	4,913	9,258,533	130,300.00	1,000.00	131,300.00	77,500.00	1.42	0.84	2.26	
Blackstone	4,802	2,549,007	38,333.33	16,666.67	55,000.00	—	2.16	—	2.16	
Blandford	437	888,156	10,600.00	—	10,600.00	11,400.00	1.19	1.29	2.48	
Bolton	801	1,111,682	1,200.00	—	1,200.00	—	0.11	—	0.11	
Bourne	3,015	8,444,799	92,750.00	—	92,750.00	—	1.10	—	1.10	
Boxford	581	1,082,151	—	3,000.00	3,000.00	—	0.28	—	0.28	
Boyiston	770	1,846,048	14,500.00	15,000.00	29,500.00	1,000.00	3.49	0.12	3.61	
Brewster	774	1,748,896	20,000.00	—	20,000.00	—	1.14	—	1.14	
Brookfield	1,401	1,312,369	5,000.00	6,000.00	11,000.00	—	0.84	0.19	1.03	
Buckland	1,555	2,709,797	18,000.00	566.53	18,566.53	2,500.00	0.69	—	0.69	
Burlington	1,431	2,207,842	21,000.00	17,000.00	38,000.00	—	1.72	—	1.72	
Carver	1,896	2,836,995	10,000.00	—	10,000.00	—	0.35	—	0.35	
Charlton	2,295	1,724,190	8,000.00	24,000.00	32,000.00	—	1.86	—	1.86	
Chatham	1,741	4,930,210	16,900.00	90,000.00	106,900.00	—	2.17	—	2.17	
Cheshire	1,842	1,239,524	17,000.00	22,000.00	39,000.00	—	3.15	—	3.15	
Chester	1,514	1,288,460	21,000.00	17,500.00	38,500.00	30,000.00	2.99	2.33	5.32	
Chilmark	240	503,228	1,200.00	—	1,200.00	—	0.24	—	0.24	
Clarksburg	1,222	686,305	11,500.00	—	11,500.00	—	1.68	—	1.68	
Cohasset	2,913	10,233,921	136,000.00	—	136,000.00	—	1.33	—	1.33	
Cummington	508	471,210	1,400.00	—	1,400.00	—	0.30	—	0.30	
Dalton	4,992	5,510,025	146,500.00	—	146,500.00	—	2.66	—	2.66	
Dana	657	743,428	1,500.00	85,000.00	166,000.00	7,100.00	0.20	0.96	1.16	
Deerfield	2,968	4,644,700	81,000.00	—	81,000.00	—	3.57	—	3.57	
Dennis	1,749	2,586,915	1,500.00	—	1,500.00	—	0.06	—	0.06	
Dighton	3,208	4,033,010	5,000.00	—	5,000.00	—	0.12	—	0.12	
Douglas	2,363	1,827,859	21,000.00	—	21,000.00	16,500.00	1.15	0.90	2.05	
Dover	1,044	3,438,373	31,500.00	—	31,500.00	—	0.92	—	0.92	
Dudley	4,594	3,609,025	61,000.00	—	61,000.00	48,000.00	1.69	1.33	3.02	
Dunstable	338	425,071	—	—	—	5,250.00	—	1.24	1.24	
Duxbury	1,688	6,058,107	132,800.00	—	132,800.00	—	2.19	—	2.19	
East Bridgewater	3,538	4,481,661	9,000.00	7,000.00	16,000.00	85,500.00	0.35	1.91	2.26	
East Longmeadow	3,134	3,427,275	54,500.00	—	54,500.00	32,200.00	1.59	0.94	2.53	
Edgartown	1,235	3,271,830	54,000.00	37,000.00	91,000.00	—	2.78	—	2.78	

Enfield	749	833,710	—	4,500.00	—	4,500.00	0.54	—	0.54
Erving	1,324	2,245,278	—	19,000.00	—	19,000.00	0.85	—	0.85
Essex	1,403	1,536,832	8,000.00	6,000.00	—	14,000.00	0.91	—	0.91
Falmouth	4,694	18,529,670	—	197,000.00	—	197,000.00	1.06	—	1.06
Foxborough	4,934	4,364,186	150,000.00	56,500.00	—	206,500.00	4.73	313,000.00	2,75
Freetown	1,663	1,608,185	—	1,000.00	—	1,000.00	0.06	—	0.06
Georgetown	1,888	1,838,859	4,000.00	5,775.00	—	15,775.00	0.33	6,000.00	0.32
Gill	918	868,395	—	16,200.00	—	16,200.00	1.87	—	1.87
Goshen	251	401,009	—	6,250.00	—	6,250.00	1.56	—	1.56
Granville	609	675,668	—	9,500.00	—	9,500.00	1.40	—	1.40
Groton	2,428	3,929,383	—	66,000.00	—	66,000.00	1.68	12,000.00	1.78
Groveland	2,485	1,769,693	8,000.00	26,000.00	—	66,000.00	1.48	—	1.48
Hadley	2,888	2,930,230	—	43,500.00	—	71,500.00	1.47	45,500.00	2.57
Halifax	614	1,389,665	—	2,000.00	—	2,000.00	0.14	—	0.14
Hamilton	2,018	5,376,221	17,000.00	34,500.00	—	34,500.00	0.64	—	0.64
Hampden	632	560,639	—	1,800.00	—	1,800.00	0.32	—	0.32
Hancock	510	506,000	—	200.00	—	200.00	0.04	—	0.04
Hanover	2,755	2,669,092	72,500.00	80,500.00	—	80,500.00	3.02	—	3.02
Hanson	2,166	2,208,584	1,000.00	28,000.00	—	44,000.00	1.27	16,000.00	1.99
Hardwick	3,046	3,462,472	—	9,000.00	—	9,000.00	0.26	—	0.26
Harvard	996	2,276,426	—	6,000.00	—	6,000.00	0.51	—	0.51
Hatfield	2,702	2,765,062	—	14,000.00	—	17,714.67	0.26	3,714.67	0.13
Hinsdale	1,044	942,212	—	5,000.00	—	5,000.00	0.53	—	0.53
Holbrook	3,273	2,981,759	—	23,800.00	—	44,100.00	0.80	20,300.00	0.68
Holden	3,436	3,159,553	—	150,400.00	—	271,000.00	5.05	111,600.00	3.53
Holliston	2,812	3,427,096	—	46,500.00	—	46,500.00	1.36	—	1.36
Hopkinton	2,580	2,625,604	—	3,803.84	—	16,803.84	0.14	—	0.14
Hull	2,652	17,376,780	108,750.00	343,750.00	—	343,750.00	1.98	13,000.00	1.98
Huntington	1,513	1,192,880	—	5,400.00	—	5,400.00	0.45	—	0.45
Kingsford	2,524	3,084,825	2,500.00	53,000.00	—	86,300.00	1.72	33,300.00	1.08
Lakeville	1,439	1,393,140	—	10,500.00	—	10,500.00	0.75	—	0.75
Lancaster	2,678	3,463,354	—	11,500.00	—	11,500.00	0.33	—	0.33
Lancsborough	1,181	1,400,650	1,000.00	1,900.00	—	1,900.00	0.17	—	0.17
Lee	4,058	5,331,331	—	62,000.00	—	62,000.00	1.16	—	1.16
Leicester	4,110	3,724,183	—	13,125.00	—	13,125.00	0.35	—	0.35
Lenox	2,895	6,789,828	—	15,500.00	—	15,500.00	0.23	—	0.23
Lincoln	1,306	2,683,614	—	—	—	17,400.08	—	0.85	0.65
Littleton	1,411	2,212,650	—	37,000.00	—	37,000.00	1.67	38,300.00	3.45
Longmeadow	3,333	7,943,836	130,000.00	236,350.00	—	243,850.00	2.98	7,500.00	3.07
Lynn	1,875	2,227,370	—	46,900.00	—	46,900.00	2.11	—	2.11
Lynnburg	1,331	2,880,468	6,000.00	14,000.00	—	14,000.00	0.49	—	0.49
Manchester	2,499	12,106,360	185,000.00	185,000.00	—	185,000.00	1.53	—	1.53
Marion	1,271	4,181,709	—	10,000.00	—	93,445.00	0.24	—	0.24
Marshfield	1,777	5,648,951	—	36,000.00	—	36,000.00	0.64	—	0.64
Mashpee	298	1,149,608	—	1,800.00	—	1,800.00	0.16	—	0.16
Mattapoisett	1,556	3,015,943	2,645.93	15,295.93	—	96,295.93	0.51	81,000.00	2.68
Medfield	3,867	2,438,898	—	24,000.00	—	36,000.00	0.99	12,000.00	1.48
Medway	3,144	2,978,960	—	14,300.00	—	56,200.00	0.48	70,500.00	1.89
Merrimac	2,349	1,977,690	4,000.00	17,000.00	—	21,700.00	0.86	38,700.00	1.96
Middlefield	223	320,515	—	288.89	—	1,000.00	0.31	—	0.31
Middleton	1,667	1,564,847	—	13,000.00	—	4,000.00	0.15	22,000.00	0.26
Millis	1,791	2,732,351	—	31,950.00	—	91,950.00	2.45	—	3.37
Millville	2,366	1,431,360	4,000.00	27,300.00	—	27,300.00	1.91	23,000.00	0.92
Monterey	348	1,643,295	—	1,400.00	—	1,400.00	0.22	—	0.22
Nahant	1,630	4,848,599	—	—	—	61,000.00	—	61,000.00	1.26

Net Debt, January 1, 1927, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

Towns. (Under 5,000 Population)	Population	Valuation, 1926	NET DEBT, JANUARY 1, 1927			RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit						Total
Nantucket	3,152	\$9,878,110	\$10,000.00	—	\$10,000.00	\$68,000.00	0.10	0.59	0.69
Newbury	1,432	2,165,642	1,000.00	\$31,149.93	32,149.93	32,149.93	1.48	—	1.48
Norfolk	1,213	1,562,591	5,950.00	—	5,950.00	5,950.00	0.38	—	0.38
North Andover	1,968	2,122,899	54,600.00	—	54,600.00	54,600.00	2.57	—	2.57
North Brookfield	3,046	2,533,233	6,000.00	—	6,000.00	1,000.00	0.24	0.04	0.28
Northfield	1,821	1,971,431	4,000.00	7,500.00	11,500.00	11,500.00	0.58	—	0.58
North Reading	1,689	2,064,914	15,250.00	1,000.00	16,250.00	16,250.00	0.79	—	0.79
Norton	2,768	2,453,525	17,650.00	5,000.00	22,650.00	153,650.00	0.92	5.34	6.26
Norwell	1,466	1,740,975	9,000.00	25,000.00	34,000.00	34,000.00	1.95	—	1.95
Oak Bluffs	1,314	3,716,745	42,700.00	—	42,700.00	42,700.00	1.15	—	1.15
Otis	395	465,130	7,250.00	—	7,250.00	7,250.00	1.56	—	1.56
Oxford	4,026	2,793,244	24,635.00	60,000.00	84,635.00	84,635.00	3.03	—	3.03
Paxton	591	798,807	—	—	—	2,500.00	—	0.31	0.31
Pelham	519	626,464	2,400.00	—	2,400.00	2,400.00	0.38	—	0.38
Pembroke	1,480	2,629,780	25,000.00	—	25,000.00	25,000.00	0.95	—	0.95
Pepperell	2,779	3,088,191	—	—	—	54,500.00	1.76	1.76	1.76
Plainville	1,512	1,382,434	19,000.00	—	19,000.00	34,400.00	1.38	1.11	2.49
Plymouth	511	669,031	7,700.00	—	7,700.00	7,700.00	1.15	—	1.15
Princeton	773	1,375,921	6,600.00	—	6,600.00	7,500.00	0.48	0.54	1.02
Provincetown	3,787	4,407,541	2,400.00	—	2,400.00	21,000.00	0.05	0.48	0.53
Raynham	2,128	1,771,514	31,500.00	—	31,500.00	31,500.00	1.78	—	1.78
Rehoboth	2,332	1,981,541	12,000.00	—	12,000.00	12,000.00	0.61	—	0.61
Richmond	619	610,016	4,000.00	—	4,000.00	4,000.00	0.66	—	0.66
Rockport	3,049	5,304,810	126,000.00	81,000.00	207,000.00	244,000.00	3.90	0.70	4.60
Rowley	1,408	1,380,067	—	6,000.00	6,000.00	5,600.00	0.43	0.41	0.84
Russell	1,398	3,863,611	34,500.00	63,000.00	97,500.00	64,800.00	2.52	1.68	4.20
Rutland	2,236	1,306,116	14,000.00	—	14,000.00	162,300.00	1.07	1.76	2.83
Salisbury	1,820	3,006,700	27,400.00	7,500.00	34,900.00	37,000.00	1.16	—	1.16
Sandwich	1,470	2,435,475	16,500.00	—	16,500.00	16,500.00	0.68	—	0.68
Savoy	399	255,235	1,000.00	—	1,000.00	1,000.00	0.39	—	0.39
Scituate	2,713	11,792,169	131,600.00	6,000.00	137,600.00	137,600.00	1.17	—	1.17
Seaton	4,191	4,342,272	92,000.00	—	92,000.00	92,000.00	2.12	—	2.12
Seekonk	3,119	5,066,557	59,000.00	—	59,000.00	86,600.00	1.24	0.21	1.45
Sharon	929	1,684,988	4,100.00	—	4,100.00	4,100.00	0.24	—	0.24
Sherborn	2,394	2,080,884	37,400.00	—	37,400.00	37,400.00	1.80	—	1.80
Shirley	4,818	3,378,765	33,500.00	—	33,500.00	124,000.00	1.33	0.06	1.33
Somerset	2,053	3,283,566	15,600.00	85,500.00	119,600.00	15,600.00	0.47	—	0.47
Southborough	1,267	1,850,941	3,500.00	—	3,500.00	40,500.00	0.19	2.02	2.21
Southwick	1,516	1,023,635	—	—	—	1,500.00	—	0.09	0.09
Stirling	1,880	3,139,910	70,500.00	—	70,500.00	85,500.00	1.29	0.28	1.57
Stockbridge	1,185	1,649,275	12,000.00	—	12,000.00	12,000.00	0.73	—	0.73
Stow	1,845	2,240,275	5,000.00	—	5,000.00	5,000.00	0.40	—	0.40
Sturbridge	1,845	2,024,980	15,000.00	43,000.00	58,000.00	58,000.00	2.86	—	2.86
Sudbury	1,394	2,024,980	11,250.00	37,500.00	48,750.00	48,750.00	3.94	—	3.94
Sunderland	1,290	1,236,585	54,000.00	—	54,000.00	54,000.00	1.33	—	1.33
Swansea	3,250	4,072,065	—	—	—	—	—	—	—

Templeton	.	.	.	.	.	2,809,734	4,368	47,000.00	38,000.00	85,000.00	7,883.33	92,883.33	3.03	0.28	3.31
Tewksbury	.	.	.	.	.	2,165,811	4,985	33,700.00	—	33,700.00	—	33,700.00	1.06	—	1.06
Tisbury	.	.	.	.	.	3,613,550	1,431	3,000.00	1,845.00	4,845.00	84,000.00	88,845.00	0.08	1.50	1.58
Topsfield	.	.	.	.	.	2,871,155	915	—	8,000.00	8,000.00	—	8,000.00	0.28	—	0.28
Townsend	.	.	.	.	.	2,011,484	1,895	4,790.00	—	4,790.00	—	4,790.00	0.24	—	0.24
Warren	.	.	.	.	.	4,102,352	3,950	89,300.00	—	89,300.00	—	89,300.00	2.18	—	2.18
Wayland	.	.	.	.	.	4,906,698	2,255	31,500.00	1,000.00	31,500.00	2,500.00	34,000.00	0.64	0.05	0.69
Wellfleet	.	.	.	.	.	1,305,999	786	—	13,000.00	39,500.00	—	1,000.00	0.08	—	0.08
Wenham	.	.	.	.	.	3,158,706	1,145	26,500.00	—	39,500.00	—	39,500.00	1.25	—	1.25
West Boylston	.	.	.	.	.	1,786,679	1,916	19,200.00	—	19,200.00	—	19,200.00	1.07	—	1.07
West Bridgewater	.	.	.	.	.	3,134,758	3,121	14,000.00	—	14,000.00	67,205.00	81,205.00	0.45	2.14	2.59
West Brookfield	.	.	.	.	.	1,344,999	1,314	11,000.00	—	11,000.00	25,300.00	36,300.00	0.82	1.67	2.49
Westford	.	.	.	.	.	4,213,401	3,571	57,900.00	—	57,900.00	—	57,900.00	1.37	—	1.37
Westminster	.	.	.	.	.	1,340,555	1,884	6,100.00	—	6,100.00	—	6,100.00	0.46	—	0.46
West Newbury	.	.	.	.	.	1,141,856	1,337	4,000.00	3,000.00	7,000.00	—	7,000.00	0.61	—	0.61
Weston	.	.	.	.	.	7,782,702	2,906	8,000.00	—	8,000.00	81,000.00	89,000.00	0.10	1.04	1.14
Westport	.	.	.	.	.	6,153,425	4,207	127,750.00	3,000.00	130,750.00	—	130,750.00	2.12	—	2.12
West Stockbridge	.	.	.	.	.	1,147,996	1,212	4,000.00	—	4,000.00	—	4,000.00	0.35	—	0.35
Westwood	.	.	.	.	.	4,000,922	1,706	7,000.00	—	7,000.00	—	7,000.00	0.17	—	0.17
Whately	.	.	.	.	.	1,116,376	1,229	8,000.00	9,000.00	17,000.00	—	17,000.00	1.52	—	1.52
Wilbraham	.	.	.	.	.	2,914,735	2,833	42,000.00	—	42,000.00	100,000.00	142,000.00	1.44	3.43	4.87
Williamsburg	.	.	.	.	.	1,330,271	1,993	5,000.00	—	5,000.00	15,812.08	20,812.08	0.37	1.19	1.56
Wilmington	.	.	.	.	.	6,672,784	4,006	105,000.00	39,000.00	144,000.00	—	144,000.00	2.16	—	2.16
Wrentham	.	.	.	.	.	3,513,272	3,515	15,000.00	—	15,000.00	—	15,000.00	0.43	—	0.43
Yarmouth	.	.	.	.	.	3,071,817	3,214	—	—	—	54,200.00	54,200.00	—	1.76	1.76
	.	.	.	.	.	3,612,925	1,532	23,900.00	—	23,900.00	—	23,900.00	0.66	—	0.66
Totals	.	.	.	.	.	1,405,971	2,588,581,942	\$4,627,299.06	\$1,922,435.17	\$6,549,734.23	\$2,349,280.16	\$8,899,014.39	1.11	0.40	1.51

¹ Includes population of 66 towns having no funded debt.

² Includes valuation of 66 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1927:

Alford	Charlemont	Gosnold	Hubbardston	New Braintree	Plainfield	Shutesbury	Wales
Ashfield	Chesterfield	Granby	Leverett	New Marlborough	Prescott	Southampton	Warwick
Avon	Colrain	Greenwich	Leyden	New Salem	Rochester	Sutton	Washington
Barre	Conway	Harwich	Mendon	Oakham	Royalston	Tolland	Westhampton
Becket	East Brookfield	Hawley	Monroe	Oakham	Sandisfield	Truro	West Tisbury
Berlin	Eastham	Heath	Montgomery	Peter	Sheffield	Tyngsborough	Windsor
Boxborough	Egremont	Holland	Mt. Washington	Petersham	Shelburne	Tyringham	Wendington
Brimfield	Florida	Hopedale	New Ashford	Phillipston		Upton	
Carlisle	Gay Head						

PART I

CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.															Fiscal Year Ending	Pages of Report
ATTLEBORO . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	20, 21
BEVERLY . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	20, 21
BOSTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	4, 5
BROCKTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	10, 11
CAMBRIDGE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Mar. 31, 1926	6, 7
CHELSEA . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	14, 15
CHICOPEE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	16, 17
EVERETT . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	16, 17
FALL RIVER . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	6, 7
FITCHBURG . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	14, 15
GARDNER . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	22, 23
GLOUCESTER . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	18, 19
HAVERHILL . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	12, 13
HOLYOKE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	10, 11
LAWRENCE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	10, 11
LEOMINSTER . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	20, 21
LOWELL . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	8, 9
LYNN . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	8, 9
MALDEN . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	12, 13
MAHLBOROUGH . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	24, 25
MEDFORD . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	12, 13
MELROSE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	20, 21
NEW BEDFORD . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	8, 9
NEWBURYPORT . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 19, 1925	24, 25
NEWTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	12, 13
NORTH ADAMS . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	18, 19
NORTHAMPTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	18, 19
PEABODY . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	22, 23
PITTSFIELD . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	14, 15
QUINCY . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	10, 11
REVERE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	18, 19
SALEM . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	14, 15
SOMERVILLE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	8, 9
SPRINGFIELD . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	6, 7
TAUNTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	16, 17
WALTHAM . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Jan. 31, 1926	16, 17
WESTFIELD . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	22, 23
WOBURN . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Dec. 31, 1925	22, 23
WORCESTER . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Nov. 30, 1925	6, 7

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 779,620
REVENUE.		\$60,152,842.24
General		49,893,217.95
<i>Taxes</i>		48,809,388.26
Property, poll, and income		45,748,784.95
Corporation, bank, etc.		3,060,603.31
<i>Licenses and permits</i>		334,321.72
<i>Fines and forfeits</i>		272,388.66
<i>Grants and gifts</i>		476,641.27
For expenses		476,641.27
For outlays		—
<i>All other</i>		478.04
Commercial		10,259,624.29
<i>Special assessments</i>		423,053.67
To meet expenses		423,053.67
To meet outlays		—
<i>Privileges</i>		67,564.75
<i>Departmental</i>		1,612,128.43
General government		59,959.30
Protection of persons and property		107,166.20
Health and sanitation		208,925.76
Highways		25,787.33
Charities		740,502.34
Soldiers' benefits		58,823.20
Schools		267,877.49
Libraries		17,761.55
Recreation		89,177.68
Unclassified		136,147.58
<i>Public service enterprises</i>		5,723,970.80
Electric light		—
Water		3,231,547.98
All other		2,492,422.82
<i>Cemeteries</i>		67,539.27
<i>Interest</i>		2,375,367.37
On sinking funds		1,225,746.36
On trust and investment funds		679,217.01
All other		470,404.00
NON-REVENUE.		\$51,904,298.49
Offsets to outlays		363,533.04
<i>Departmental</i>		336,982.82
<i>Public service enterprises</i>		26,550.22
<i>Cemeteries</i>		—
Municipal indebtedness		34,648,056.43
<i>Loans, general purposes</i>		8,575,000.00
<i>Loans, public service enterprises</i>		2,545,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		23,500,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		28,056.43
Transfers		3,006,277.52
<i>From sinking funds</i>		1,581,361.81
<i>All other</i>		1,424,915.71
Refunds		255,310.41
Agency, trust, and investment		13,631,121.09
<i>Taxes and licenses for State</i>		3,092,127.61
<i>Taxes for county</i>		2,808,894.61
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		7,730,099.07
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$60,516,375.28
Premiums		28,056.43
Municipal indebtedness		34,620,000.00
Transfers and refunds		3,261,587.93
Agency, trust, and investment		13,631,121.09
Total receipts		\$112,057,140.73
Balance on hand, including funds		8,138,472.19
GRAND TOTAL		\$120,195,612.92

¹ Includes \$2,266.50 from administration of trust funds.

Graded According to Population of 1925.

PAYMENTS.		Boston POPULATION 779,620
Maintenance		\$43,073,179.69
<i>Departmental</i>		<i>40,043,521.44</i>
General government		1,725,487.44
Protection of persons and property		7,789,009.43
Health and sanitation		4,791,487.48
Highways		3,066,276.19
Charities		4,015,695.84
Soldiers' benefits		416,326.56
Schools		12,576,452.75
Libraries		872,567.80
Recreation		2,281,348.10
Pensions		1,956,601.17
Unclassified		552,268.68
<i>Public service enterprises</i>		<i>2,691,520.35</i>
Electric light		—
Water		1,796,120.54
All other		895,399.81
<i>Cemeteries</i>		<i>146,918.49</i>
<i>Administration of trust funds</i>		<i>191,219.41</i>
Interest		6,788,227.05
<i>Loans, general purposes</i>		<i>4,049,779.78</i>
<i>Loans, public service enterprises</i>		<i>2,737,537.27</i>
<i>Loans, cemeteries</i>		<i>910.00</i>
Outlays		15,682,307.35
<i>Departmental</i>		<i>12,967,697.35</i>
General government		—
Protection of persons and property		1,060,390.64
Health and sanitation		1,158,864.68
Highways		4,569,239.97
Charities		591,303.17
Schools		4,260,283.18
Libraries		—
Recreation		915,052.67
Unclassified		412,563.04
<i>Public service enterprises</i>		<i>2,714,610.00</i>
Electric light		—
Water		680,199.57
All other		2,034,410.43
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		27,578,230.76
<i>From sinking funds</i>		<i>1,581,361.81</i>
<i>From revenue and other sources</i>		<i>2,996,868.95</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>23,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		3,006,277.52
<i>To sinking funds from revenue</i>		<i>2,102,533.60</i>
<i>All other</i>		<i>1,980,938.92</i>
Refunds		255,310.41
Agency, trust, and investment		13,878,699.25
<i>Taxes and licenses for State</i>		<i>3,092,127.51</i>
<i>Taxes for county</i>		<i>2,808,894.51</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>7,977,677.23</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$49,861,406.74
Permanent debt (except from sinking funds)		2,996,868.95
Sinking fund requirements from revenue		2,102,538.60
Outlays		15,682,307.35
Permanent debt from sinking funds		1,581,361.81
Bonds refunded, current year		—
Temporary loans		23,000,000.00
Transfers (except to sinking funds) and refunds		2,236,249.33
Agency, trust, and investment		13,878,699.25
Total payments		\$110,262,232.03
Balance on hand, including funds		9,833,380.89
GRAND TOTAL		\$120,195,612.92

¹ Includes serial payments amounting to \$177,861.81.² Includes \$53,430.96 from sale of real estate and offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 190,757	Springfield POPULATION 142,065	Fall River POPULATION 128,993	Cambridge POPULATION 119,669
REVENUE.	\$11,376,554.31	\$10,140,697.66	\$6,506,955.64	\$6,765,229.30
General	9,349,067.86	8,657,238.95	5,752,494.63	5,748,802.72
Taxes	9,134,572.79	8,611,638.33	5,610,375.84	5,659,649.61
Property, poll, and income	8,505,491.09	8,021,492.40	4,849,054.26	5,206,518.97
Corporation, bank, etc.	629,081.70	490,135.93	761,321.58	453,130.64
Licenses and permits	38,910.94	37,519.70	15,518.16	36,852.43
Fines and forfeits	19,941.49	44,334.23	27,459.71	17,278.40
Grants and gifts	165,464.79	63,766.69	99,140.93	33,194.66
For expenses	155,454.79	60,155.84	99,140.93	33,194.66
For outlays	—	3,600.85	—	—
All other	187.85	—	—	1,827.62
Commercial	2,027,486.45	1,483,458.71	754,461.01	1,016,426.58
Special assessments	172,811.25	301,694.92	19,251.16	19,139.33
To meet expenses	104,193.84	42,903.67	—	11.57
To meet outlays	68,617.41	258,791.25	19,251.16	19,127.76
Privileges	436.00	5,725.49	150.00	1,490.00
Departmental	663,827.36	371,163.68	166,749.09	229,397.63
General government	23,885.35	38,076.74	6,172.53	8,852.21
Protection of persons and property	26,566.48	18,776.45	2,916.42	9,101.64
Health and sanitation	113,186.42	42,350.24	19,435.11	45,116.38
Highways	66,370.28	35,575.36	18,328.95	1,999.44
Charities	296,917.11	40,958.11	81,714.39	116,351.81
Soldiers' benefits	12,104.50	7,465.00	6,554.70	8,191.25
Schools	100,421.53	176,291.28	27,271.31	31,839.83
Libraries	5,643.76	—	2,575.59	2,436.52
Recreation	18,511.93	10,601.33	145.09	3,050.24
Unclassified	220.00	1,069.17	1,635.00	2,458.31
Public service enterprises	811,430.39	678,648.20	381,620.28	511,367.59
Electric light	—	—	—	—
Water	811,430.39	678,648.20	380,911.46	511,367.59
All other	—	—	708.82	—
Cemeteries	57,245.89	—	33,681.87	50,419.00
Interest	331,735.66	126,296.42	153,008.61	204,613.03
On sinking funds	161,066.77	19,097.88	107,564.98	139,167.51
On trust and investment funds	42,113.67	2,955.91	2,744.91	3,519.82
All other	118,555.12	104,172.63	42,698.72	61,925.70
NON-REVENUE.	\$12,357,800.99	\$6,511,095.69	\$9,621,334.52	\$5,932,145.47
Offsets to outlays	116,716.68	136,480.80	63,080.48	54,090.58
Departmental	22,653.00	136,480.80	54,728.98	54,090.58
Public service enterprises	94,063.68	—	8,351.50	—
Cemeteries	—	—	—	—
Municipal indebtedness	9,346,659.67	4,575,793.80	8,276,035.68	4,105,953.18
Loans, general purposes	1,060,000.00	150,000.00	1,975,000.00	601,000.00
Loans, public service enterprises	485,000.00	690,000.00	50,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	7,800,000.00	3,400,000.00	6,000,000.00	3,500,000.00
Unpaid warrants or orders, current year	587,769.37	312,538.40	246,038.68	—
Premiums	13,890.30	23,255.40	4,997.00	4,953.18
Transfers	1,010,497.41	572,085.86	542,250.29	584,499.00
From sinking funds	260,000.00	396,000.00	415,000.00	491,450.00
All other	760,497.41	176,085.86	127,250.29	93,049.00
Refunds	147,530.84	26,705.59	22,649.15	20,726.48
Agency, trust, and investment	1,736,396.39	1,200,029.64	717,318.92	1,166,876.23
Taxes and licenses for State	551,264.13	466,218.63	409,442.25	318,513.48
Taxes for county	364,948.00	356,566.82	182,831.69	238,742.64
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	798,608.56	377,454.24	125,044.98	614,620.11
All other	21,675.70	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$11,493,270.99	\$10,277,178.46	\$6,570,036.12	\$6,819,319.88
Premiums	13,890.30	23,255.40	4,997.00	4,953.18
Municipal indebtedness	9,332,769.37	4,552,538.40	8,271,038.68	4,101,000.00
Transfers and refunds	1,158,028.25	598,791.45	564,899.44	605,225.48
Agency, trust, and investment	1,736,396.39	1,200,029.64	717,318.92	1,166,876.23
Total receipts	\$23,734,355.30	\$16,651,793.35	\$16,128,290.16	\$12,697,374.77
Balance on hand, including funds	866,003.23	1,765,997.63	1,406,164.29	285,666.10
GRAND TOTAL	\$24,600,358.53	\$18,417,790.98	\$17,534,454.45	\$12,983,040.87

Graded According to Population of 1925 — Continued.

PAYMENTS.	Worcester POPULATION 190,757	Springfield POPULATION 142,065	Fall River POPULATION 128,993	Cambridge POPULATION 119,669
Maintenance	\$8,556,705.43	\$7,225,144.98	\$6,548,022.71	\$5,306,467.60
<i>Departmental</i>	<i>8,301,395.43</i>	<i>6,889,466.12</i>	<i>6,247,828.57</i>	<i>4,891,061.54</i>
General government	347,311.02	430,937.98	252,079.09	270,516.19
Protection of persons and property	1,705,885.34	1,448,479.90	999,401.59	951,266.88
Health and sanitation	689,708.20	586,794.80	553,803.34	687,267.80
Highways	885,630.83	841,844.07	489,734.31	509,695.07
Charities	971,736.95	190,383.73	567,200.58	455,488.66
Soldiers' benefits	38,446.82	32,398.33	33,633.44	76,117.58
Schools	3,202,074.41	2,813,390.87	1,914,647.43	1,501,115.57
Libraries	147,993.58	165,300.00	91,722.83	72,790.82
Recreation	149,830.42	241,478.14	106,863.75	230,790.48
Pensions	105,836.25	41,768.22	48,864.92	102,967.65
Unclassified	56,941.66	92,690.08	1,189,877.29	33,044.84
<i>Public service enterprises</i>	<i>199,197.52</i>	<i>339,578.86</i>	<i>250,875.95</i>	<i>360,848.95</i>
Electric light	—	—	—	—
Water	198,350.04	339,578.86	248,383.18	360,848.95
All other	847.48	—	2,492.77	—
<i>Cemeteries</i>	<i>56,096.93</i>	<i>—</i>	<i>49,318.19</i>	<i>54,552.11</i>
<i>Administration of trust funds</i>	<i>15.50</i>	<i>100.00</i>	<i>—</i>	<i>5.00</i>
Interest	653,040.29	710,908.47	517,912.60	534,142.64
<i>Loans, general purposes</i>	<i>441,368.83</i>	<i>645,103.47</i>	<i>470,190.10</i>	<i>489,683.89</i>
<i>Loans, public service enterprises</i>	<i>211,671.46</i>	<i>65,805.00</i>	<i>47,722.50</i>	<i>43,958.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
Outlays	2,707,435.27	2,334,086.69	2,367,093.65	705,879.75
<i>Departmental</i>	<i>2,138,965.56</i>	<i>1,756,703.71</i>	<i>2,251,112.99</i>	<i>702,535.95</i>
General government	—	7,250.51	129,910.23	1,254.00
Protection of persons and property	198,670.13	71,177.72	12,100.00	30,380.74
Health and sanitation	997,144.23	314,248.73	350,258.46	104,227.54
Highways	251,069.46	808,643.35	590,203.73	464,420.48
Charities	—	2,013.80	—	2,629.06
Schools	672,947.90	522,154.45	1,150,356.89	9,420.21
Libraries	—	—	—	—
Recreation	19,133.84	31,215.15	18,283.68	90,203.92
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>568,519.71</i>	<i>577,882.98</i>	<i>115,980.66</i>	<i>—</i>
Electric light	—	—	—	—
Water	568,519.71	577,882.98	115,980.66	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,343.80</i>
Municipal indebtedness	9,087,730.93	5,149,603.12	5,931,500.00	4,598,464.42
<i>From sinking funds</i>	<i>250,000.00</i>	<i>396,000.00</i>	<i>415,000.00</i>	<i>491,460.00</i>
<i>From revenue and other sources</i>	<i>1,104,200.00</i>	<i>1,014,500.00</i>	<i>1,016,500.00</i>	<i>557,014.42</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,300,000.00</i>	<i>3,400,000.00</i>	<i>4,500,000.00</i>	<i>3,550,000.00</i>
<i>Warrants or orders, previous years</i>	<i>433,530.93</i>	<i>339,103.12</i>	<i>—</i>	<i>—</i>
Transfers	1,010,497.41	572,085.86	542,250.29	584,499.00
<i>To sinking funds from revenue</i>	<i>17,000.00</i>	<i>—</i>	<i>5,900.00</i>	<i>93,049.00</i>
<i>All other</i>	<i>993,497.41</i>	<i>572,085.86</i>	<i>536,350.29</i>	<i>491,460.00</i>
Refunds	147,530.84	26,705.59	22,649.15	20,726.48
Agency, trust, and investment	1,690,686.11	875,350.10	629,455.51	885,651.11
<i>Taxes and licenses for State</i>	<i>551,264.13</i>	<i>466,218.58</i>	<i>409,442.25</i>	<i>313,513.48</i>
<i>Taxes for county</i>	<i>364,948.00</i>	<i>556,356.82</i>	<i>182,831.69</i>	<i>238,742.64</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>752,798.28</i>	<i>52,774.70</i>	<i>37,181.57</i>	<i>333,394.99</i>
<i>All other</i>	<i>21,675.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$9,209,745.72	\$7,936,053.45	\$7,065,935.31	\$5,840,610.24
Permanent debt (except from sinking funds)	1,104,200.00	1,014,500.00	1,016,500.00	557,014.42
Sinking fund requirements from revenue	17,000.00	—	5,900.00	93,049.00
Outlays	2,707,435.27	2,334,086.69	2,367,093.65	705,879.75
Permanent debt from sinking funds	250,000.00	396,000.00	415,000.00	491,460.00
Bonds refunded, current year	—	—	—	—
Temporary loans	7,733,530.93	3,739,103.12	4,500,000.00	3,550,000.00
Transfers (except to sinking funds) and refunds	1,141,028.25	598,791.45	558,999.44	512,176.48
Agency, trust, and investment	1,690,686.11	875,350.10	629,455.51	885,651.11
Total payments	\$23,853,676.28	\$16,893,884.81	\$16,558,883.91	\$12,635,831.00
<i>Balance on hand, including funds</i>	<i>746,682.25</i>	<i>1,523,906.17</i>	<i>975,570.54</i>	<i>347,209.87</i>
GRAND TOTAL	\$24,600,358.53	\$18,417,790.98	\$17,534,454.45	\$12,983,040.87

¹ Includes \$1,144,100.23 refund of taxes and costs.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 119,539	Lowell POPULATION 110,296	Lynn POPULATION 103,081	Somerville POPULATION 99,032
REVENUE.	\$7,034,449.53	\$5,666,801.68	\$5,153,700.58	\$3,512,503.67
General	6,141,347.13	4,839,846.04	4,338,441.24	2,989,012.21
<i>Taxes</i>	5,985,177.02	4,714,411.25	4,261,679.84	2,922,934.76
Property, poll, and income	5,245,285.63	4,217,096.15	4,029,056.69	2,804,594.78
Corporation, bank, etc.	739,891.39	497,315.10	232,623.15	118,339.98
<i>Licenses and permits</i>	20,342.25	17,433.48	19,364.55	18,884.62
<i>Fines and forfeits</i>	28,735.58	30,002.84	33,516.26	19,270.93
<i>Grants and gifts</i>	107,092.28	77,998.47	23,850.59	27,921.90
For expenses	107,092.28	77,998.47	23,850.59	27,921.90
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	893,102.40	826,955.64	815,259.34	523,491.46
<i>Special assessments</i>	81,878.22	50,976.53	57,523.50	75,083.77
To meet expenses	330.00	50,976.53	57,523.50	45,742.94
To meet outlays	81,548.22	—	—	29,340.83
<i>Privileges</i>	—	50.00	—	—
<i>Departmental</i>	229,027.21	300,870.60	158,359.93	115,580.43
General government	10,916.50	6,035.49	7,671.63	8,374.81
Protection of persons and property	5,359.20	2,742.05	7,727.80	3,208.95
Health and sanitation	64,733.08	19,424.99	16,286.36	13,308.48
Highways	23,251.11	820.89	2,527.53	18,550.68
Charities	75,069.06	204,186.13	73,467.89	47,959.70
Soldiers' benefits	6,910.50	7,238.50	13,811.75	8,333.25
Schools	35,417.33	37,188.56	26,295.60	11,831.55
Libraries	1,664.43	1,007.88	2,768.99	2,414.11
Recreation	5,330.87	6,749.94	1,966.88	729.15
Unclassified	375.13	15,476.17	5,835.50	869.75
<i>Public service enterprises</i>	398,095.31	374,425.01	451,676.83	306,452.33
Electric light	—	—	—	—
Water	393,752.39	374,338.61	451,676.83	306,452.33
All other	4,342.92	86.40	—	—
<i>Cemeteries</i>	44,354.60	35,171.48	53,356.83	—
<i>Interest</i>	139,747.06	65,462.02	94,342.25	26,374.93
On sinking funds	78,867.45	10,994.44	43,969.84	—
On trust and investment funds	20,387.45	6,370.35	6,797.66	1,133.59
All other	40,492.16	48,097.23	43,574.75	25,241.34
NON-REVENUE.	\$8,747,290.36	\$5,890,786.03	\$6,347,863.67	\$2,610,579.14
Offsets to outlays	85,259.39	12,484.52	43,953.24	3,509.56
<i>Departmental</i>	32,166.51	46.48	20,627.80	3,509.56
<i>Public service enterprises</i>	53,092.88	12,438.04	23,325.44	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	6,754,932.11	5,134,465.87	4,755,631.45	2,185,000.00
<i>Loans, general purposes</i>	1,230,000.00	356,000.00	910,000.00	185,000.00
<i>Loans, public service enterprises</i>	—	75,000.00	175,000.00	—
<i>Loans, cemeteries</i>	—	—	30,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	5,250,000.00	4,700,000.00	3,850,000.00	2,000,000.00
<i>Unpaid warrants or orders, current year</i>	270,948.11	—	—	—
<i>Premiums</i>	3,984.00	3,465.87	631.45	—
Transfers	719,374.19	172,524.82	358,446.72	77,365.72
<i>From sinking funds</i>	379,000.00	—	165,000.00	—
All other	340,374.19	172,524.82	193,446.72	77,365.72
Refunds	37,870.89	18,068.79	14,550.50	5,109.68
Agency, trust, and investment	1,149,853.78	553,242.03	1,175,281.76	339,594.18
<i>Taxes and licenses for State</i>	449,786.15	298,184.00	221,280.00	189,785.35
<i>Taxes for county</i>	200,873.53	226,403.35	216,129.89	144,324.14
<i>Reimbursements for grade crossings</i>	—	—	—	429.57
<i>Sinking and other permanent funds</i>	499,189.10	28,654.68	737,871.87	5,055.12
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$7,119,708.92	\$5,679,286.20	\$5,197,653.82	\$3,516,013.23
Premiums	3,984.00	3,465.87	631.45	—
Municipal indebtedness	6,750,948.11	5,131,000.00	4,755,000.00	2,185,000.00
Transfers and refunds	757,245.08	190,593.61	372,997.22	82,475.40
Agency, trust, and investment	1,149,853.78	553,242.03	1,175,281.76	339,594.18
Total receipts	\$15,781,739.89	\$11,557,587.71	\$11,501,564.25	\$6,123,082.81
Balance on hand, including funds	2,089,584.22	372,261.97	505,809.75	336,410.76
GRAND TOTAL	\$17,871,304.11	\$11,929,849.68	\$12,007,374.00	\$6,459,493.57

Graded According to Population of 1925 — Continued.

PAYMENTS.	New Bedford POPULATION 119,539	Lowell POPULATION 110,296	Lynn POPULATION 103,081	Somerville POPULATION 99,032
Maintenance	\$5,181,098.43	\$4,609,173.20	\$3,952,884.57	\$2,805,350.71
<i>Departmental</i>	<i>4,901,420.31</i>	<i>4,235,913.80</i>	<i>3,602,633.30</i>	<i>2,682,406.67</i>
General government	244,055.04	244,676.85	173,473.47	144,180.53
Protection of persons and property	1,140,521.01	824,327.27	760,647.05	545,435.00
Health and sanitation	682,572.42	417,742.53	371,122.93	356,425.39
Highways	417,086.09	504,416.62	347,446.68	206,318.71
Charities	355,706.49	475,044.39	309,971.82	129,323.96
Soldiers' benefits	41,412.35	44,554.89	55,963.31	40,273.86
Schools	1,777,713.22	1,500,170.44	1,275,499.37	1,025,295.39
Libraries	78,962.82	36,429.37	73,038.47	71,410.51
Recreation	113,876.78	64,300.49	132,770.11	103,506.47
Pensions	23,643.34	38,243.24	61,409.75	41,934.83
Unclassified	25,870.75	86,007.71	41,290.34	18,301.92
<i>Public service enterprises</i>	<i>190,492.21</i>	<i>339,945.00</i>	<i>284,648.84</i>	<i>122,944.14</i>
Electric light	—	—	—	—
Water	189,318.41	338,522.00	284,648.84	122,944.14
All other	1,173.80	1,423.00	—	—
<i>Cemeteries</i>	<i>89,185.91</i>	<i>33,314.40</i>	<i>63,665.11</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>1,937.32</i>	<i>—</i>
Interest	711,253.51	353,099.66	327,926.20	227,385.30
<i>Loans, general purposes</i>	<i>608,602.51</i>	<i>344,759.66</i>	<i>264,623.04</i>	<i>146,850.64</i>
<i>Loans, public service enterprises</i>	<i>102,266.00</i>	<i>8,340.00</i>	<i>60,766.11</i>	<i>80,534.66</i>
<i>Loans, cemeteries</i>	<i>395.00</i>	<i>—</i>	<i>2,637.05</i>	<i>—</i>
Outlays	1,822,837.38	795,467.75	1,203,793.47	505,444.14
<i>Departmental</i>	<i>1,682,113.07</i>	<i>708,059.79</i>	<i>1,053,909.95</i>	<i>461,822.94</i>
General government	5,841.57	—	—	13,112.18
Protection of persons and property	16,417.49	49,835.54	42,837.01	5,533.31
Health and sanitation	193,749.01	145,330.16	230,973.36	91,481.12
Highways	1,280,237.73	381,223.66	307,490.50	308,763.18
Charities	—	—	—	—
Schools	138,678.03	25,637.12	452,609.08	5,848.45
Libraries	37,251.36	—	—	—
Recreation	9,937.88	105,992.81	—	27,084.70
Unclassified	—	40.50	—	—
<i>Public service enterprises</i>	<i>130,343.09</i>	<i>86,302.96</i>	<i>159,736.05</i>	<i>53,621.20</i>
Electric light	—	—	—	—
Water	130,343.09	86,302.96	159,736.05	53,621.20
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,381.22</i>	<i>1,105.00</i>	<i>10,147.47</i>	<i>—</i>
Municipal indebtedness	6,898,795.25	5,074,770.00	4,474,466.59	2,209,666.20
<i>From sinking funds</i>	<i>379,000.00</i>	<i>—</i>	<i>165,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,190,000.00</i>	<i>574,770.00</i>	<i>584,466.59</i>	<i>200,666.20</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,050,000.00</i>	<i>4,500,000.00</i>	<i>3,725,000.00</i>	<i>2,000,000.00</i>
<i>Warrants or orders, previous years</i>	<i>279,795.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	719,374.19	172,524.82	358,446.72	77,365.72
<i>To sinking funds from revenue</i>	<i>—</i>	<i>4,000.00</i>	<i>21,750.00</i>	<i>—</i>
<i>All other</i>	<i>719,374.19</i>	<i>168,524.82</i>	<i>336,696.72</i>	<i>77,365.72</i>
Refunds	37,870.89	18,068.79	14,550.50	5,109.68
Agency, trust, and investment	912,437.36	561,799.53	1,087,322.17	339,464.63
<i>Taxes and licenses for State</i>	<i>449,736.15</i>	<i>298,184.00</i>	<i>221,280.00</i>	<i>189,755.60</i>
<i>Taxes for county</i>	<i>200,878.63</i>	<i>226,403.35</i>	<i>216,129.89</i>	<i>144,324.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>261,772.68</i>	<i>37,212.18</i>	<i>649,912.28</i>	<i>5,354.89</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$5,892,351.94	\$4,962,272.86	\$4,280,810.77	\$3,032,736.01
Permanent debt (except from sinking funds)	1,190,000.00	574,770.00	584,466.59	200,666.20
Sinking fund requirements from revenue	—	4,000.00	21,750.00	—
Outlays	1,822,837.38	795,467.75	1,203,793.47	505,444.14
Permanent debt from sinking funds	379,000.00	—	165,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,329,795.25	4,500,000.00	3,725,000.00	2,000,000.00
Transfers (except to sinking funds) and refunds	757,245.08	186,593.61	351,247.22	82,475.40
Agency, trust, and investment	912,437.36	561,799.53	1,087,322.17	339,464.63
Total payments	\$16,283,667.01	\$11,584,903.75	\$11,419,390.22	\$6,160,786.38
Balance on hand, including funds	1,587,637.10	344,945.93	587,983.78	298,707.19
GRAND TOTAL	\$17,871,304.11	\$11,929,849.68	\$12,007,374.00	\$6,459,493.57

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 93,527	Brockton POPULATION 65,343	Holyoke POPULATION 60,335	Quincy POPULATION 60,055
REVENUE.	\$4,541,216.83	\$3,511,646.25	\$4,963,856.50	\$3,884,954.22
General	4,109,278.88	2,930,060.02	3,304,873.36	3,145,415.42
<i>Taxes</i>	<i>4,020,023.85</i>	<i>2,873,552.20</i>	<i>3,236,121.33</i>	<i>3,069,576.75</i>
Property, poll, and income	3,343,145.40	2,691,077.68	2,844,639.93	2,964,891.11
Corporation, bank, etc.	676,878.45	182,474.52	391,481.40	104,685.64
<i>Licenses and permits</i>	<i>12,964.54</i>	<i>11,657.91</i>	<i>5,820.50</i>	<i>20,399.76</i>
<i>Fines and forfeits</i>	<i>22,240.50</i>	<i>16,856.93</i>	<i>17,642.35</i>	<i>10,710.84</i>
<i>Grants and gifts</i>	<i>52,120.49</i>	<i>27,955.42</i>	<i>45,289.18</i>	<i>44,698.07</i>
For expenses	52,120.49	27,955.42	45,289.18	43,059.35
For outlays	—	—	—	1,638.72
All other	1,929.50	37.56	—	30.00
Commercial	431,937.95	581,586.23	1,663,983.14	739,538.80
<i>Special assessments</i>	<i>26,846.99</i>	<i>20,698.53</i>	<i>13,106.50</i>	<i>68,308.71</i>
To meet expenses	26,846.99	4,775.88	13,106.50	68,308.71
To meet outlays	—	15,922.65	—	—
<i>Privileges</i>	—	—	536.84	—
<i>Departmental</i>	<i>67,692.84</i>	<i>230,135.69</i>	<i>63,404.98</i>	<i>1,214,910.14</i>
General government	8,892.83	6,327.97	4,136.67	10,668.80
Protection of persons and property	10,114.44	2,920.49	1,666.03	1,988.31
Health and sanitation	7,574.07	168,824.91	23,229.13	49,088.03
Highways	1,108.49	1,584.84	2,948.47	4,680.47
Charities	24,529.61	38,617.46	21,166.22	87,498.74
Soldiers' benefits	3,682.50	6,871.25	1,171.00	2,231.50
Schools	10,290.49	3,867.43	8,913.46	13,073.52
Libraries	656.24	1,121.34	—	1,364.21
Recreation	274.13	—	180.00	44,311.56
Unclassified	570.04	—	—	15.00
<i>Public service enterprises</i>	<i>269,602.82</i>	<i>246,792.10</i>	<i>1,460,600.84</i>	<i>342,427.14</i>
Electric light	—	—	2,244,053.62	—
Water	269,602.82	246,792.10	216,547.22	342,422.68
All other	—	—	—	4.46
<i>Cemeteries</i>	<i>19,990.90</i>	<i>16,519.52</i>	—	<i>25,419.74</i>
<i>Interest</i>	<i>47,804.40</i>	<i>67,440.39</i>	<i>126,333.98</i>	<i>88,473.07</i>
On sinking funds	827.00	23,355.94	11,101.25	—
On trust and investment funds	487.83	3,884.09	33,299.34	18,083.49
All other	46,489.57	40,200.36	81,933.39	70,389.58
NON-REVENUE.	\$4,482,281.97	\$3,438,606.55	\$3,134,723.38	\$3,756,284.38
Offsets to outlays	9,654.93	37,241.38	26,556.04	13,871.00
<i>Departmental</i>	<i>2,087.25</i>	<i>19,231.14</i>	<i>9,573.04</i>	<i>13,871.00</i>
<i>Public service enterprises</i>	<i>7,567.68</i>	<i>18,010.24</i>	<i>16,983.00</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	3,704,271.80	2,943,783.57	2,632,632.00	3,305,560.94
<i>Loans, general purposes</i>	<i>802,000.00</i>	<i>271,000.00</i>	<i>300,000.00</i>	<i>682,000.00</i>
<i>Loans, public service enterprises</i>	<i>200,000.00</i>	<i>70,000.00</i>	—	<i>70,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,700,000.00</i>	<i>2,600,000.00</i>	<i>2,300,000.00</i>	<i>2,550,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>2,271.80</i>	<i>2,783.57</i>	<i>2,632.00</i>	<i>3,560.94</i>
Transfers	3,464.14	76,726.20	39,551.25	—
<i>From sinking funds</i>	—	50,000.00	—	—
All other	3,464.14	26,726.20	39,551.25	—
Refunds	8,899.43	5,740.59	10,065.27	7,183.07
Agency, trust, and investment	755,991.67	375,114.81	455,918.82	429,669.37
<i>Taxes and licenses for State</i>	<i>306,613.67</i>	<i>143,357.66</i>	<i>226,211.57</i>	<i>155,547.74</i>
<i>Taxes for county</i>	<i>295,244.68</i>	<i>159,502.02</i>	<i>172,756.79</i>	<i>122,630.78</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>154,133.32</i>	<i>72,255.13</i>	<i>56,950.46</i>	<i>151,490.85</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$4,550,871.76	\$3,548,887.63	\$4,995,412.54	\$3,898,825.22
Premiums	2,271.80	2,783.57	2,632.00	3,560.94
Municipal indebtedness	3,702,000.00	2,941,000.00	2,600,000.00	3,302,000.00
Transfers and refunds	12,363.57	82,466.79	49,616.52	7,183.07
Agency, trust, and investment	755,991.67	375,114.81	455,918.82	429,669.37
Total receipts	\$9,023,498.80	\$6,950,252.80	\$8,103,579.88	\$7,641,238.60
Balance on hand, including funds	817,390.46	578,347.01	679,972.29	426,930.57
GRAND TOTAL	\$9,840,889.26	\$7,528,599.81	\$8,783,552.17	\$8,068,169.17

¹ Includes \$5 from administration of trust funds. See "Unclassified."

² Includes \$467,017.92 from gas.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Lawrence POPULATION 93,527	Brockton POPULATION 65,343	Holyoke POPULATION 60,335	Quincy POPULATION 60,055
Maintenance	\$3,743,962.87	\$2,549,581.62	\$3,572,972.93	\$2,649,621.42
<i>Departmental</i>	<i>3,445,323.62</i>	<i>2,401,105.35</i>	<i>3,015,866.97</i>	<i>2,456,244.16</i>
General government	170,282.32	138,341.79	156,418.52	144,329.24
Protection of persons and property	742,588.89	496,344.01	556,717.27	459,697.95
Health and sanitation	390,012.97	305,409.80	308,770.71	281,988.04
Highways	375,296.89	246,988.06	222,640.86	276,980.06
Charities	236,937.20	183,187.24	208,039.58	200,412.83
Soldiers' benefits	22,879.71	24,611.23	13,423.39	10,425.00
Schools	1,320,951.10	913,417.60	884,553.54	872,885.56
Libraries	54,502.14	36,554.72	42,000.00	41,471.15
Recreation	61,826.46	17,897.04	55,155.82	137,995.67
Pensions	15,217.21	28,043.78	22,027.19	17,968.48
Unclassified	54,828.63	10,310.08	46,120.09	12,090.18
<i>Public service enterprises</i>	<i>271,703.91</i>	<i>132,921.40</i>	<i>1,057,105.96</i>	<i>165,049.71</i>
Electric light	—	—	1906,808.07	—
Water	271,703.91	132,921.40	150,297.89	165,049.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>26,935.44</i>	<i>15,554.87</i>	<i>—</i>	<i>25,489.53</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,838.02</i>
Interest	276,517.99	251,563.73	240,024.00	289,115.68
<i>Loans, general purposes</i>	<i>267,554.37</i>	<i>190,088.17</i>	<i>167,021.50</i>	<i>225,131.50</i>
<i>Loans, public service enterprises</i>	<i>8,963.62</i>	<i>61,115.56</i>	<i>73,002.50</i>	<i>63,304.18</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>360.00</i>	<i>—</i>	<i>680.00</i>
Outlays	1,412,658.20	650,544.89	1,058,856.60	888,680.33
<i>Departmental</i>	<i>1,268,842.65</i>	<i>575,389.68</i>	<i>580,423.46</i>	<i>793,295.32</i>
General government	1,474.61	1,461.26	—	7,792.11
Protection of persons and property	—	20,499.30	22,203.39	60,044.76
Health and sanitation	506,270.90	148,986.00	118,497.60	185,827.09
Highways	387,883.76	165,685.14	396,913.40	361,170.23
Charities	10,939.29	—	—	91,228.98
Schools	155,995.11	213,418.48	9,075.80	60,169.55
Libraries	—	—	—	7,310.74
Recreation	193,427.97	25,339.50	33,733.27	14,760.35
Unclassified	2,851.01	—	—	4,991.51
<i>Public service enterprises</i>	<i>153,815.55</i>	<i>68,394.96</i>	<i>478,433.14</i>	<i>92,393.01</i>
Electric light	—	—	² 441,522.32	—
Water	153,815.55	68,394.96	36,910.82	92,393.01
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>6,760.25</i>	<i>—</i>	<i>2,992.00</i>
Municipal indebtedness	3,164,270.00	3,116,046.40	2,778,500.00	3,357,097.54
<i>From sinking funds</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>464,270.00</i>	<i>466,046.40</i>	<i>378,500.00</i>	<i>507,097.54</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,700,000.00</i>	<i>2,600,000.00</i>	<i>2,400,000.00</i>	<i>2,850,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,464.14	76,726.20	39,551.25	—
<i>To sinking funds from revenue</i>	<i>2,800.00</i>	<i>20,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>All other</i>	<i>664.14</i>	<i>56,726.20</i>	<i>36,551.25</i>	<i>—</i>
Refunds	8,899.43	5,740.59	10,065.27	7,183.07
Agency, trust, and investment	752,959.06	380,436.88	425,416.32	408,394.22
<i>Taxes and licenses for State</i>	<i>306,613.67</i>	<i>143,357.66</i>	<i>226,211.57</i>	<i>156,547.74</i>
<i>Taxes for county</i>	<i>295,244.68</i>	<i>159,502.02</i>	<i>172,766.79</i>	<i>123,630.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>151,100.71</i>	<i>77,577.20</i>	<i>26,447.96</i>	<i>130,215.70</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$4,020,480.86	\$2,801,145.35	\$3,812,996.93	\$2,938,737.10
Permanent debt (except from sinking funds)	464,270.00	466,046.40	378,500.00	507,097.54
Sinking fund requirements from revenue	2,800.00	20,000.00	3,000.00	—
Outlays	1,412,658.20	650,544.89	1,058,856.60	888,680.33
Permanent debt from sinking funds	—	50,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,700,000.00	2,600,000.00	2,400,000.00	2,850,000.00
Transfers (except to sinking funds) and refunds	9,563.57	62,466.79	46,616.52	7,183.07
Agency, trust, and investment	752,959.06	380,436.88	425,416.32	408,394.22
Total payments	\$9,362,731.69	\$7,030,640.31	\$8,125,386.37	\$7,600,092.26
<i>Balance on hand, including funds</i>	<i>478,157.57</i>	<i>497,959.50</i>	<i>658,165.80</i>	<i>468,076.91</i>
GRAND TOTAL	\$9,840,889.26	\$7,528,599.81	\$8,783,552.17	\$8,068,169.17

¹ Includes \$424,013.32 for gas.² Includes \$69,951.49 for gas

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Newton POPULATION 53,003	Malden POPULATION 51,789	Haverhill POPULATION 49,232	Medford POPULATION 47,627
REVENUE.	\$3,914,775.38	\$2,329,699.35	\$2,438,068.57	\$2,212,260.83
General	3,331,050.05	1,936,111.52	2,038,864.65	1,936,417.51
<i>Taxes</i>	<i>3,276,347.51</i>	<i>1,900,971.72</i>	<i>2,011,802.97</i>	<i>1,911,761.95</i>
Property, poll, and income	3,177,053.30	1,816,645.85	1,917,194.49	1,862,872.85
Corporation, bank, etc.	98,294.21	84,325.87	94,608.48	48,889.10
<i>Licenses and permits</i>	<i>4,176.06</i>	<i>9,061.00</i>	<i>7,957.51</i>	<i>11,763.25</i>
<i>Fines and forfeits</i>	<i>4,601.89</i>	<i>13,307.74</i>	<i>4,424.86</i>	<i>4,919.73</i>
<i>Grants and gifts</i>	<i>46,925.59</i>	<i>12,771.06</i>	<i>14,679.31</i>	<i>7,972.58</i>
For expenses	46,925.59	12,771.06	14,679.31	7,972.58
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	583,725.33	393,587.83	399,203.92	275,843.32
<i>Special assessments</i>	<i>155,159.96</i>	<i>61,999.50</i>	<i>16,880.42</i>	<i>35,646.49</i>
To meet expenses	44,835.20	38,771.39	16,880.42	—
To meet outlays	110,324.76	23,228.11	—	35,646.49
<i>Privileges</i>	—	570.00	200.00	—
<i>Departmental</i>	<i>69,544.70</i>	<i>181,150.81</i>	<i>141,946.72</i>	<i>44,808.88</i>
General government	5,489.50	3,508.34	7,190.60	8,333.26
Protection of persons and property	8,177.24	1,414.75	2,742.92	588.16
Health and sanitation	3,314.50	17,664.24	9,433.90	4,105.80
Highways	783.00	5,369.24	510.03	1,780.26
Charities	20,102.90	41,982.47	108,843.05	17,264.64
Soldiers' benefits	2,277.50	4,925.70	5,153.95	2,301.00
Schools	22,800.47	3,810.21	6,325.01	4,403.97
Libraries	4,737.50	1,760.45	1,685.03	1,237.90
Recreation	664.72	22.50	41.02	56.20
Unclassified	1,197.37	1,692.91	21.21	4,737.69
<i>Public service enterprises</i>	<i>253,690.90</i>	<i>147,049.66</i>	<i>176,408.84</i>	<i>128,489.80</i>
Electric light	—	—	—	—
Water	258,590.90	147,049.66	176,408.84	128,489.80
All other	—	—	—	—
<i>Cemeteries</i>	<i>25.76</i>	<i>25,314.68</i>	<i>73.00</i>	<i>19,222.94</i>
<i>Interest</i>	<i>100,404.01</i>	<i>77,503.18</i>	<i>63,694.94</i>	<i>47,675.21</i>
On sinking funds	51,518.16	16,046.05	18,458.23	9,431.29
On trust and investment funds	6,754.79	18,249.67	10,811.99	5,062.11
All other	42,131.06	43,207.46	34,424.72	33,181.81
NON-REVENUE.	\$3,488,071.25	\$2,931,993.00	\$2,285,945.59	\$1,649,494.05
Offsets to outlays	58,101.59	14,731.34	17,923.46	149,803.30
<i>Departmental</i>	<i>58,101.59</i>	<i>14,731.34</i>	<i>3,335.61</i>	<i>126,047.17</i>
<i>Public service enterprises</i>	—	—	14,587.85	23,756.13
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,669,807.38	2,244,648.63	1,982,715.75	1,248,848.96
<i>Loans, general purposes</i>	<i>900,000.00</i>	<i>187,000.00</i>	<i>560,000.00</i>	<i>363,000.00</i>
<i>Loans, public service enterprises</i>	<i>115,000.00</i>	—	—	<i>50,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,445,000.00</i>	<i>2,000,000.00</i>	<i>1,400,000.00</i>	<i>800,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>198,011.03</i>	<i>55,940.08</i>	—	<i>54,291.26</i>
<i>Premiums</i>	<i>11,796.35</i>	<i>1,708.55</i>	<i>2,715.75</i>	<i>1,557.70</i>
Transfers	190,400.00	214,451.60	26,247.93	27,914.92
<i>From sinking funds</i>	<i>175,000.00</i>	<i>175,000.00</i>	—	<i>20,000.00</i>
<i>All other</i>	<i>15,400.00</i>	<i>39,451.60</i>	<i>26,247.93</i>	<i>7,914.92</i>
Refunds	10,685.92	8,642.87	5,946.84	1,351.57
Agency, trust, and investment	559,076.36	449,518.56	273,111.61	221,575.30
<i>Taxes and licenses for State</i>	<i>187,375.49</i>	<i>102,117.00</i>	<i>119,469.05</i>	<i>93,498.06</i>
<i>Taxes for county</i>	<i>142,313.29</i>	<i>77,600.50</i>	<i>115,448.99</i>	<i>71,202.34</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>229,387.58</i>	<i>269,801.06</i>	<i>38,193.57</i>	<i>56,874.90</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$3,972,876.97	\$2,344,430.69	\$2,455,992.03	\$2,362,064.13
Premiums	11,796.35	1,708.55	2,715.75	1,557.70
Municipal indebtedness	2,658,011.03	2,242,940.08	1,960,000.00	1,247,291.26
Transfers and refunds	201,085.92	223,094.47	32,194.77	29,266.49
Agency, trust, and investment	559,076.36	449,518.56	273,111.61	221,575.30
Total receipts	\$7,402,846.63	\$5,261,692.35	\$4,724,014.16	\$3,861,754.88
Balance on hand, including funds	470,063.51	931,769.19	145,699.34	901,276.18
GRAND TOTAL	\$7,872,899.14	\$6,193,461.54	\$4,869,713.50	\$4,763,031.06

1 Includes \$25 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Newton POPULATION 53,003	Malden POPULATION 51,789	Haverhill POPULATION 49,232	Medford POPULATION 47,627
Maintenance	\$2,905,953.51	\$1,729,960.39	\$2,037,493.43	\$1,606,132.45
<i>Departmental</i>	2,767,666.65	1,643,836.72	1,942,816.07	1,527,167.64
General government	152,777.73	75,060.17	90,977.49	106,084.71
Protection of persons and property	522,205.36	327,863.69	380,661.98	283,199.06
Health and sanitation	260,470.13	197,500.79	165,550.20	148,561.18
Highways	436,491.07	159,786.58	207,166.53	129,044.67
Charities	63,585.79	102,422.08	314,640.93	60,314.24
Soldiers' benefits	8,253.50	20,619.58	25,016.71	13,720.10
Schools	1,050,100.96	606,293.43	657,448.67	656,136.21
Libraries	75,129.08	42,055.10	44,241.11	20,592.53
Recreation	128,456.35	69,260.77	33,978.64	50,306.13
Pensions	56,471.79	28,460.52	8,195.17	14,315.68
Unclassified	13,724.89	14,514.01	14,938.64	44,893.13
<i>Public service enterprises</i>	137,392.44	56,347.66	93,407.76	53,553.06
Electric light	—	—	—	—
Water	137,392.44	56,347.66	93,159.65	53,147.33
All other	—	—	248.11	205.73
<i>Cemeteries</i>	858.67	29,568.96	1,102.10	26,611.75
<i>Administration of trust funds</i>	35.76	207.05	167.50	—
Interest	278,769.23	202,746.55	88,718.33	178,262.71
<i>Loans, general purposes</i>	258,330.78	167,962.64	83,368.33	146,174.57
<i>Loans, public service enterprises</i>	20,438.45	34,783.91	6,350.00	32,088.14
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	1,229,605.88	682,666.76	544,353.69	783,340.51
<i>Departmental</i>	1,028,910.60	626,267.04	481,202.77	673,935.67
General government	—	—	51,804.17	1,483.96
Protection of persons and property	17,747.20	1,565.69	—	9,479.19
Health and sanitation	255,878.51	73,609.82	44,037.72	87,479.21
Highways	134,656.90	107,414.21	311,716.35	190,150.89
Charities	—	—	16,220.15	560.00
Schools	605,676.31	427,280.37	55,924.38	339,353.62
Libraries	—	12,687.08	—	3,709.00
Recreation	14,951.68	3,699.87	1,500.00	41,719.80
Unclassified	—	—	—	—
<i>Public service enterprises</i>	200,695.28	54,909.72	63,150.92	96,581.12
Electric light	—	—	—	—
Water	200,695.28	54,909.72	63,150.92	96,581.12
All other	—	—	—	—
<i>Cemeteries</i>	—	1,500.00	—	12,823.72
Municipal indebtedness	1,952,914.05	2,651,927.68	1,522,000.00	1,314,028.00
<i>From sinking funds</i>	175,000.00	175,000.00	—	20,000.00
<i>From revenue and other sources</i>	233,542.42	276,927.68	172,000.00	294,038.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	1,395,000.00	2,200,000.00	1,350,000.00	1,000,000.00
<i>Warrants or orders, previous years</i>	149,371.63	—	—	—
Transfers	190,400.00	214,451.60	26,247.93	27,914.92
<i>To sinking funds from revenue</i>	15,400.00	10,958.00	18,000.00	—
<i>All other</i>	175,000.00	203,493.60	8,247.93	27,914.92
Refunds	10,685.92	8,642.87	5,946.84	1,351.57
Agency, trust, and investment	454,341.52	347,004.57	311,167.50	216,911.22
<i>Taxes and licenses for State</i>	187,375.49	102,117.00	119,469.05	93,498.06
<i>Taxes for county</i>	142,313.29	77,600.50	115,448.99	71,202.34
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	124,652.74	167,287.07	76,249.46	52,210.82
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$3,184,722.74	\$1,932,706.94	\$2,126,211.76	\$1,784,395.16
Permanent debt (except from sinking funds)	233,542.42	276,927.68	172,000.00	294,028.00
Sinking fund requirements from revenue	15,400.00	10,958.00	18,000.00	—
Outlays	1,229,605.88	682,666.76	544,353.69	783,340.51
Permanent debt from sinking funds	175,000.00	175,000.00	—	20,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,544,371.63	2,200,000.00	1,350,000.00	1,000,000.00
Transfers (except to sinking funds) and refunds	185,685.92	212,136.47	14,194.77	29,266.49
Agency, trust, and investment	454,341.52	347,004.57	311,167.50	216,911.22
Total payments	\$7,022,670.11	\$5,837,400.42	\$4,535,927.72	\$4,127,941.38
Balance on hand, including funds	850,229.03	356,061.12	333,786.78	635,089.68
GRAND TOTAL	\$7,872,899.14	\$6,193,461.54	\$4,869,713.50	\$4,763,031.06

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Chelsea POPULATION 47,247	Pittsfield POPULATION 46,877	Fitchburg POPULATION 43,609	Salem POPULATION 42,821
REVENUE.	\$2,317,985.81	\$2,088,384.62	\$2,208,499.13	\$2,120,974.10
General	2,013,652.51	1,760,146.84	1,813,785.41	1,760,150.94
Taxes	1,981,418.12	1,726,944.80	1,783,744.25	1,739,468.27
Property, poll, and income	1,890,259.04	1,572,231.55	1,607,773.90	1,627,195.25
Corporation, bank, etc.	91,159.08	154,713.25	175,970.35	112,273.02
Licenses and permits	10,764.91	7,221.67	6,246.36	3,389.08
Fines and forfeits	10,520.55	8,555.14	6,860.54	4,845.58
Grants and gifts	10,363.12	17,425.23	16,934.26	12,448.01
For expenses	10,363.12	13,425.23	16,934.26	12,448.01
For outlays	—	4,000.00	—	—
All other	585.81	—	—	—
Commercial	304,333.30	328,237.78	394,713.72	360,823.16
Special assessments	25,977.67	83,812.93	15,168.14	11,208.59
To meet expenses	25,360.04	83,812.93	534.51	9,339.48
To meet outlays	617.63	—	14,623.63	1,869.11
Privileges	705.00	—	—	2,450.00
Departmental	64,616.73	57,998.73	162,507.33	118,542.88
General government	3,097.45	2,041.89	4,062.16	2,089.61
Protection of persons and property	1,493.70	1,575.06	4,009.49	4,127.40
Health and sanitation	750.81	19,254.90	17,502.94	46,438.51
Highways	4,212.60	5,078.84	5,971.99	2,289.17
Charities	46,563.22	13,343.29	114,134.52	47,329.00
Soldiers' benefits	2,505.00	2,347.50	1,721.50	5,817.50
Schools	4,940.09	13,044.15	12,328.51	2,193.73
Libraries	698.39	—	651.00	1,065.95
Recreation	141.40	1,232.10	1,257.27	1,874.03
Unclassified	214.07	81.00	867.95	5,317.98
Public service enterprises	155,185.35	167,798.83	156,911.40	189,487.70
Electric light	—	—	—	—
Water	155,185.35	167,420.13	156,911.40	188,834.56
All other	—	378.70	—	653.14
Cemeteries	—	—	15,061.88	7,716.76
Interest	57,848.55	18,627.29	45,074.97	31,417.24
On sinking funds	29,027.00	—	1,902.34	—
On trust and investment funds	1,072.33	—	20,076.60	12,141.69
All other	27,749.22	18,627.29	23,096.03	19,275.55
NON-REVENUE.	\$3,130,196.40	\$1,608,677.27	\$2,069,841.68	\$1,740,590.24
Offsets to outlays	6,713.63	1,400.00	256.80	14,100.00
Departmental	3,977.96	1,400.00	256.80	14,100.00
Public service enterprises	2,735.67	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,634,204.50	1,326,175.20	1,662,350.05	1,525,158.49
Loans, general purposes	745,000.00	187,800.00	315,000.00	165,000.00
Loans, public service enterprises	—	36,800.00	45,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,880,000.00	1,100,000.00	1,400,000.00	1,300,000.00
Unpaid warrants or orders, current year	—	—	—	58,184.81
Premiums	9,204.50	1,575.20	2,350.05	1,973.68
Transfers	210,693.44	—	151,418.92	2,245.98
From sinking funds	200,000.00	—	50,000.00	—
All other	10,693.44	—	101,418.92	2,245.98
Refunds	4,370.88	3,855.76	5,143.67	1,397.50
Agency, trust, and investment	274,213.95	277,246.31	250,672.24	197,688.27
Taxes and licenses for State	98,095.03	116,193.15	115,777.71	95,840.26
Taxes for county	—	125,368.27	76,747.00	93,296.85
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	176,118.92	35,684.89	58,147.53	8,551.16
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,324,699.44	\$2,089,784.62	\$2,208,755.93	\$2,135,074.10
Premiums	9,204.50	1,575.20	2,350.05	1,973.68
Municipal indebtedness	2,625,000.00	1,324,600.00	1,660,000.00	1,523,184.81
Transfers and refunds	215,064.32	3,855.76	156,562.59	3,643.48
Agency, trust, and investment	274,213.95	277,246.31	250,672.24	197,688.27
Total receipts	\$5,448,182.21	\$3,697,061.89	\$4,278,340.81	\$3,861,564.34
Balance on hand, including funds	272,679.08	275,390.22	273,038.51	322,977.63
GRAND TOTAL	\$5,720,861.29	\$3,972,452.11	\$4,551,379.32	\$4,184,541.97

Graded According to Population of 1925 — Continued.

PAYMENTS.	Chelsea POPULATION 47,247	Pittsfield POPULATION 46,877	Fitchburg POPULATION 43,609	Salem POPULATION 42,821
Maintenance	\$1,858,213.56	\$1,472,006.43	\$1,759,597.14	\$1,677,084.99
<i>Departmental</i>	<i>1,808,380.86</i>	<i>1,422,315.75</i>	<i>1,624,814.00</i>	<i>1,550,720.23</i>
General government	109,646.89	82,214.74	86,251.90	87,582.25
Protection of persons and property	423,601.16	215,866.19	284,148.56	295,613.83
Health and sanitation	144,309.79	116,527.59	143,222.97	198,165.83
Highways	179,257.73	171,438.85	201,999.64	176,383.26
Charities	148,332.51	51,449.86	245,338.98	157,707.37
Soldiers' benefits	30,640.02	9,135.00	25,775.85	38,894.82
Schools	649,041.83	658,319.34	564,306.19	485,539.90
Libraries	27,028.87	37,450.00	16,871.76	30,835.53
Recreation	58,094.10	19,251.68	25,959.34	45,502.83
Pensions	22,578.14	3,556.00	14,621.85	18,728.43
Unclassified	15,849.82	27,106.50	16,266.96	15,766.18
<i>Public service enterprises</i>	<i>49,832.70</i>	<i>49,690.68</i>	<i>101,622.85</i>	<i>105,470.76</i>
Electric light	—	—	—	—
Water	49,712.10	48,248.31	101,622.85	103,970.84
All other	120.60	1,442.37	—	1,499.92
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>23,608.96</i>	<i>20,541.42</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>551.33</i>	<i>352.53</i>
Interest	249,391.27	128,451.14	143,721.45	118,919.68
<i>Loans, general purposes</i>	<i>202,308.74</i>	<i>89,401.14</i>	<i>125,348.72</i>	<i>98,279.68</i>
<i>Loans, public service enterprises</i>	<i>38,082.53</i>	<i>39,050.00</i>	<i>18,472.73</i>	<i>20,640.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	750,907.02	354,693.80	302,338.57	384,050.38
<i>Departmental</i>	<i>743,304.68</i>	<i>293,276.29</i>	<i>229,576.18</i>	<i>362,005.35</i>
General government	620.00	192.65	—	1,667.60
Protection of persons and property	12,382.15	8,406.03	12,500.00	520.00
Health and sanitation	5,809.88	109,131.67	11,029.51	51,628.82
Highways	84,598.28	131,597.44	194,750.02	256,699.18
Charities	751.00	—	—	—
Schools	634,010.20	12,841.62	5,055.56	38,410.95
Libraries	—	—	—	1,786.69
Recreation	5,133.17	9,455.50	—	11,292.11
Unclassified	—	21,651.38	6,241.09	—
<i>Public service enterprises</i>	<i>7,602.34</i>	<i>61,417.51</i>	<i>65,895.48</i>	<i>20,555.88</i>
Electric light	—	—	—	—
Water	7,602.34	61,417.51	65,895.48	20,555.88
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>6,866.91</i>	<i>1,489.15</i>
Municipal indebtedness	2,327,057.30	1,504,000.00	1,899,100.00	1,578,169.94
<i>From sinking funds</i>	<i>200,000.00</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>222,057.30</i>	<i>354,000.00</i>	<i>240,100.00</i>	<i>235,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,905,000.00</i>	<i>1,150,000.00</i>	<i>1,400,000.00</i>	<i>1,300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>42,669.94</i>
Transfers	210,693.44	—	151,418.92	2,245.98
<i>To sinking funds from revenue</i>	<i>5,897.00</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>All other</i>	<i>204,796.44</i>	<i>—</i>	<i>146,418.92</i>	<i>2,245.98</i>
Refunds	4,370.88	3,855.76	5,143.67	1,397.50
Agency, trust, and investment	98,441.80	277,612.99	238,142.93	199,282.39
<i>Taxes and licenses for State</i>	<i>98,095.03</i>	<i>116,193.15</i>	<i>115,777.71</i>	<i>95,840.26</i>
<i>Taxes for county</i>	<i>—</i>	<i>125,368.27</i>	<i>76,747.00</i>	<i>93,296.85</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>346.77</i>	<i>36,051.57</i>	<i>45,618.22</i>	<i>10,145.19</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$2,098,604.83	\$1,600,457.57	\$1,894,318.59	\$1,796,004.67
Permanent debt (except from sinking funds)	222,057.30	354,000.00	240,100.00	235,500.00
Sinking fund requirements from revenue	5,897.00	—	5,000.00	—
Outlays	750,907.02	354,693.80	302,338.57	384,050.38
Permanent debt from sinking funds	200,000.00	—	50,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,905,000.00	1,150,000.00	1,400,000.00	1,342,669.94
Transfers (except to sinking funds) and refunds	209,167.32	3,855.76	151,562.59	3,643.48
Agency, trust, and investment	98,441.80	277,612.99	238,142.93	199,282.39
Total payments	\$5,490,075.27	\$3,740,620.12	\$4,281,462.68	\$3,961,150.77
Balance on hand, including funds	230,786.02	231,831.99	269,916.64	223,391.20
GRAND TOTAL	\$5,720,861.29	\$3,972,452.11	\$4,551,379.32	\$4,184,541.97

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Everett POPULATION 42,072	Chicopee POPULATION 41,882	Taunton POPULATION 39,255	Waltham POPULATION 34,746
REVENUE.	\$2,201,924.30	\$2,174,757.51	\$2,088,157.68	\$1,650,295.58
General	1,853,624.81	1,558,114.76	1,243,945.12	1,431,674.23
Taxes	1,824,166.53	1,528,002.16	1,222,609.73	1,408,091.19
Property, poll, and income	1,734,717.52	1,333,207.78	1,102,845.10	1,309,211.12
Corporation, bank, etc.	89,449.01	194,794.38	119,764.63	98,880.07
Licenses and permits	5,784.00	4,294.60	4,125.69	3,742.00
Fines and forfeits	5,298.96	7,971.35	5,826.04	8,967.25
Grants and gifts	18,375.32	17,534.53	11,383.66	10,873.79
For expenses	18,375.32	17,534.53	11,383.66	10,653.79
For outlays	—	—	—	220.00
All other	—	312.22	—	—
Commercial	348,299.49	616,642.75	844,212.56	218,621.35
Special assessments	25,625.51	49,336.69	14,482.06	11,385.12
To meet expenses	25,625.51	2,601.07	14,482.06	9,579.08
To meet outlays	—	46,735.62	—	1,806.04
Privileges	—	—	300.00	—
Departmental	50,722.45	20,268.53	68,729.97	51,036.14
General government	4,437.08	2,856.05	1,640.97	4,233.53
Protection of persons and property	648.97	546.24	2,639.40	2,989.95
Health and sanitation	2,771.47	2,962.78	22,647.99	13,273.99
Highways	1,733.80	2,514.77	1,019.12	2,296.48
Charities	32,734.68	8,355.76	19,032.75	21,227.13
Soldiers' benefits	2,958.00	686.00	2,645.97	1,665.50
Schools	3,752.23	1,708.55	18,546.70	1,893.36
Libraries	792.59	608.88	334.95	1,131.68
Recreation	504.66	—	28.50	100.00
Unclassified	388.97	—	193.62	2,224.52
Public service enterprises	217,666.55	523,985.98	700,888.13	111,422.61
Electric light	—	340,729.48	583,532.22	—
Water	217,666.55	183,256.50	117,355.91	111,226.96
All other	—	—	—	195.65
Cemeteries	21,352.05	6,190.16	10,142.70	18,007.18
Interest	32,932.83	16,861.39	49,669.70	26,770.30
On sinking funds	14,352.21	—	33,266.71	2,571.05
On trust and investment funds	2,378.65	1,221.90	2,977.32	2,999.50
All other	16,202.07	15,639.49	13,425.67	21,199.75
NON-REVENUE.	\$1,749,379.34	\$1,567,599.11	\$1,791,871.00	\$1,387,766.96
Offsets to outlays	673.64	2,360.25	23,245.52	19,724.13
Departmental	673.64	532.58	13,403.66	4,917.52
Public service enterprises	—	1,827.67	9,841.86	14,806.61
Cemeteries	—	—	—	—
Municipal indebtedness	1,453,485.00	1,330,917.26	1,548,019.92	1,171,121.70
Loans, general purposes	127,900.00	287,000.00	130,000.00	120,000.00
Loans, public service enterprises	25,000.00	21,000.00	30,000.00	50,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,300,000.00	1,021,000.00	1,350,000.00	1,000,000.00
Unpaid warrants or orders, current year	—	—	36,904.92	—
Premiums	685.00	1,917.26	1,115.00	1,121.70
Transfers	23,131.72	827.10	27,757.57	7,200.00
From sinking funds	—	—	—	—
All other	23,131.72	827.10	27,757.57	7,200.00
Refunds	10,727.25	1,942.25	8,426.62	3,571.95
Agency, trust, and investment	261,361.73	231,552.25	184,421.37	186,149.18
Taxes and licenses for State	99,480.00	105,919.57	83,386.76	86,880.00
Taxes for county	75,772.46	80,864.88	37,275.32	66,175.22
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	86,109.27	44,767.80	63,769.29	33,093.96
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,202,597.94	\$2,177,117.76	\$2,111,403.20	\$1,670,019.71
Premiums	585.00	1,917.26	1,115.00	1,121.70
Municipal indebtedness	1,452,900.00	1,329,000.00	1,546,904.92	1,170,000.00
Transfers and refunds	33,858.97	2,769.35	36,184.19	10,771.95
Agency, trust, and investment	261,361.73	231,552.25	184,421.37	186,149.18
Total receipts	\$3,951,303.64	\$3,742,356.62	\$3,880,028.68	\$3,038,062.54
Balance on hand, including funds	296,738.96	167,133.27	228,437.32	126,232.95
GRAND TOTAL	\$4,248,042.60	\$3,909,489.89	\$4,108,466.00	\$3,164,295.49

Graded According to Population of 1925 — Continued.

PAYMENTS.	Everett POPULATION 42,072	Chicopee POPULATION 41,882	Taunton POPULATION 39,255	Waltham POPULATION 34,746
Maintenance	\$1,664,606.84	\$1,626,783.73	\$1,667,929.26	\$1,323,986.79
<i>Departmental</i>	<i>1,589,952.56</i>	<i>1,276,804.58</i>	<i>1,203,627.62</i>	<i>1,234,102.17</i>
General government	98,615.41	79,559.79	66,823.94	82,132.59
Protection of persons and property	327,409.53	251,971.60	247,079.44	247,188.39
Health and sanitation	109,153.84	105,617.78	112,088.42	124,616.45
Highways	101,796.34	191,282.79	171,327.97	157,564.20
Charities	110,598.27	99,795.75	97,824.57	76,180.58
Soldiers' benefits	15,132.24	6,990.23	16,426.76	14,458.78
Schools	708,363.71	491,577.67	456,484.27	417,651.60
Libraries	27,048.24	21,090.80	19,953.56	35,362.32
Recreation	55,643.83	15,410.17	9,683.96	51,486.96
Pensions	20,260.35	6,547.44	—	14,519.94
Unclassified	15,930.80	6,960.56	5,934.73	12,940.36
<i>Public service enterprises</i>	<i>54,604.95</i>	<i>342,821.04</i>	<i>452,301.64</i>	<i>61,307.19</i>
Electric light	—	252,816.77	365,309.99	—
Water	54,604.95	90,004.27	86,991.65	60,957.19
All other	—	—	—	350.00
<i>Cemeteries</i>	<i>20,049.33</i>	<i>7,158.11</i>	<i>12,000.00</i>	<i>28,577.43</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	197,387.68	95,460.28	151,601.16	108,987.07
<i>Loans, general purposes</i>	<i>149,878.51</i>	<i>79,830.91</i>	<i>99,527.10</i>	<i>103,967.07</i>
<i>Loans, public service enterprises</i>	<i>47,609.17</i>	<i>15,629.37</i>	<i>52,074.06</i>	<i>5,020.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	273,379.15	689,559.12	265,680.03	539,021.65
<i>Departmental</i>	<i>236,930.85</i>	<i>555,489.88</i>	<i>117,886.17</i>	<i>440,969.94</i>
General government	2,624.65	2,832.00	—	74,978.32
Protection of persons and property	25,597.37	1,149.41	5,681.57	74,126.92
Health and sanitation	51,595.61	143,170.16	33,014.29	51,299.71
Highways	143,278.71	90,688.65	70,419.68	85,247.51
Charities	—	—	—	—
Schools	11,482.40	237,470.26	2,162.91	148,211.11
Libraries	1,186.56	—	—	1,528.50
Recreation	1,165.55	60,179.40	6,607.72	5,577.87
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>36,448.30</i>	<i>154,069.24</i>	<i>146,793.86</i>	<i>98,051.71</i>
Electric light	—	58,991.16	119,953.40	—
Water	36,448.30	95,078.08	26,840.46	98,051.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
Municipal indebtedness	1,338,722.12	1,209,950.00	1,603,467.15	888,557.52
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>238,722.12</i>	<i>288,950.00</i>	<i>207,400.00</i>	<i>188,557.52</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,100,000.00</i>	<i>921,000.00</i>	<i>1,355,000.00</i>	<i>700,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>41,067.15</i>	<i>—</i>
Transfers	23,131.72	827.10	27,757.57	7,200.00
<i>To sinking funds from revenue</i>	<i>5,892.00</i>	<i>—</i>	<i>17,528.00</i>	<i>—</i>
<i>All other</i>	<i>17,739.72</i>	<i>827.10</i>	<i>20,229.57</i>	<i>7,200.00</i>
Refunds	10,727.25	1,942.25	8,426.62	3,571.95
Agency, trust, and investment	227,086.64	227,830.72	240,540.04	198,424.39
<i>Taxes and licenses for State</i>	<i>99,480.00</i>	<i>105,919.57</i>	<i>83,390.01</i>	<i>86,880.00</i>
<i>Taxes for county</i>	<i>75,772.46</i>	<i>80,864.88</i>	<i>37,275.32</i>	<i>66,175.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>51,834.18</i>	<i>41,046.27</i>	<i>119,874.71</i>	<i>45,369.17</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,861,994.52	\$1,722,244.01	\$1,819,530.42	\$1,432,973.86
Permanent debt (except from sinking funds)	238,722.12	288,950.00	207,400.00	188,557.52
Sinking fund requirements from revenue	5,392.00	—	17,528.00	—
Outlays	273,379.15	689,559.12	265,680.03	539,021.65
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,100,000.00	921,000.00	1,396,067.15	700,000.00
Transfers (except to sinking funds) and refunds	28,466.97	2,769.35	28,656.19	10,771.95
Agency, trust, and investment	227,086.64	227,830.72	240,540.04	198,424.39
Total payments	\$3,735,041.40	\$3,852,353.20	\$3,965,401.83	\$3,069,749.37
<i>Balance on hand, including funds</i>	<i>513,001.20</i>	<i>57,136.69</i>	<i>143,064.17</i>	<i>94,546.12</i>
GRAND TOTAL	\$4,248,042.60	\$3,909,489.89	\$4,108,466.00	\$3,164,295.49

¹ Includes \$110 from sale of real estate.

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Revere POPULATION 33,261	Northampton POPULATION 24,145	Gloucester POPULATION 23,375	North Adams POPULATION 22,717
REVENUE.	\$1,931,690.39	\$1,024,025.42	\$1,261,047.57	\$898,699.18
General	1,729,278.35	773,013.86	1,055,810.37	768,313.02
Taxes	1,704,147.91	726,992.63	1,036,314.88	757,066.81
Property, poll, and income	1,684,440.92	656,739.70	984,879.56	667,549.98
Corporation, bank, etc.	19,706.99	70,252.93	51,435.32	89,516.83
Licenses and permits	15,469.54	3,404.86	5,771.41	1,860.50
Fines and forfeits	2,517.41	5,086.23	5,379.50	2,476.50
Grants and gifts	7,143.49	37,530.14	8,344.58	6,909.21
For expenses	7,143.49	37,530.14	8,344.58	6,909.21
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	202,412.04	251,011.56	205,237.20	130,386.16
Special assessments	18,088.35	11,860.39	184.54	11,427.81
To meet expenses	18,088.35	2,133.18	184.54	—
To meet outlays	—	9,727.21	—	11,427.81
Privileges	100.00	—	—	—
Departmental	43,498.25	40,665.58	34,540.66	21,849.37
General government	8,205.82	379.63	3,194.21	1,309.50
Protection of persons and property	459.34	512.53	2,917.10	394.10
Health and sanitation	12,977.52	2,417.57	3,749.88	1,588.35
Highways	1,188.64	905.88	2,772.41	828.69
Charities	18,097.40	8,905.91	12,685.68	9,722.18
Soldiers' benefits	2,102.89	1,336.90	4,259.50	1,346.00
Schools	239.47	24,648.18	4,629.21	5,482.16
Libraries	57.00	1,011.98	274.40	589.89
Recreation	—	25.00	—	365.00
Unclassified	170.17	522.00	58.27	223.50
Public service enterprises	112,337.38	156,441.47	154,379.90	84,603.25
Electric light	—	—	—	—
Water	112,337.38	92,483.63	154,379.90	83,839.85
All other	—	63,957.84	—	763.40
Cemeteries	—	3,779.00	1,283.10	8,031.91
Interest	28,388.06	38,265.12	14,849.00	4,473.82
On sinking funds	—	—	—	—
On trust and investment funds	—	23,276.34	3,729.05	542.50
All other	28,388.06	14,988.78	11,119.95	3,931.32
NON-REVENUE.	\$1,777,231.32	\$939,177.07	\$1,293,871.12	\$643,093.70
Offsets to outlays	2,776.41	—	64,641.39	—
Departmental	2,776.41	—	57,983.28	—
Public service enterprises	—	—	6,658.11	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,705,744.75	751,036.25	1,083,843.55	506,000.00
Loans, general purposes	46,562.00	—	280,000.00	40,000.00
Loans, public service enterprises	10,150.00	—	20,000.00	6,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,650,000.00	751,000.00	750,000.00	460,000.00
Unpaid warrants or orders, current year	—	—	30,536.55	—
Premiums	32.75	36.25	3,307.00	—
Transfers	—	7,163.65	9,331.30	2,000.00
From sinking funds	—	—	—	—
All other	—	7,163.65	9,331.30	2,000.00
Refunds	6,430.16	3,656.72	2,762.48	1,619.78
Agency, trust, and investment	62,280.00	177,320.45	133,292.40	133,473.92
Taxes and licenses for State	62,280.00	53,760.00	58,920.00	59,160.00
Taxes for county	—	97,292.20	57,548.69	67,264.14
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	26,268.25	16,823.71	7,059.78
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,934,466.80	\$1,024,025.42	\$1,325,688.96	\$898,699.18
Premiums	32.75	36.25	3,307.00	—
Municipal indebtedness	1,705,712.00	751,000.00	1,080,536.55	506,000.00
Transfers and refunds	6,430.16	10,820.37	12,093.78	3,619.78
Agency, trust, and investment	62,280.00	177,320.45	133,292.40	133,473.92
Total receipts	\$3,708,921.71	\$1,963,202.49	\$2,554,918.69	\$1,541,792.88
Balance on hand, including funds	52,483.04	283,545.68	78,142.91	118,996.32
GRAND TOTAL	\$3,761,404.75	\$2,246,748.17	\$2,633,061.60	\$1,660,789.20

Graded According to Population of 1925 — Continued.

PAYMENTS.	Revere POPULATION 33,261	Northampton POPULATION 24,145	Gloucester POPULATION 23,375	North Adams POPULATION 22,717
Maintenance	\$1,340,010.84	\$874,450.46	\$988,216.73	\$670,383.25
<i>Departmental</i>	<i>1,282,758.67</i>	<i>742,308.75</i>	<i>924,588.20</i>	<i>638,688.25</i>
General government	82,216.59	47,176.31	71,981.76	43,874.26
Protection of persons and property	234,083.58	128,949.15	188,118.79	114,807.71
Health and sanitation	100,566.15	41,181.44	58,342.15	42,688.12
Highways	90,055.74	96,187.35	116,002.08	89,082.34
Charities	44,716.45	32,475.33	93,830.75	41,515.06
Soldiers' benefits	12,801.55	4,355.23	28,642.06	3,208.60
Schools	641,895.86	335,776.14	339,651.75	278,516.34
Libraries	8,595.68	39,909.69	1,000.00	13,074.38
Recreation	21,997.38	7,220.93	7,718.04	1,104.72
Pensions	7,898.15	2,230.51	11,415.18	410.00
Unclassified	37,931.54	6,846.67	7,884.64	10,406.72
<i>Public service enterprises</i>	<i>57,252.17</i>	<i>127,411.60</i>	<i>62,160.63</i>	<i>21,393.32</i>
Electric light	—	—	—	—
Water	57,252.17	62,481.85	62,160.63	20,242.46
All other	—	64,929.75	—	1,150.86
<i>Cemeteries</i>	<i>—</i>	<i>4,670.11</i>	<i>1,467.90</i>	<i>10,301.68</i>
Administration of trust funds	—	60.00	—	—
Interest	190,445.63	35,529.00	85,418.01	38,831.57
<i>Loans, general purposes</i>	<i>156,906.80</i>	<i>55,109.00</i>	<i>58,804.26</i>	<i>51,255.03</i>
<i>Loans, public service enterprises</i>	<i>33,538.83</i>	<i>420.00</i>	<i>26,613.75</i>	<i>7,596.54</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	218,132.21	165,555.56	230,107.66	221,398.96
<i>Departmental</i>	<i>196,836.00</i>	<i>159,579.37</i>	<i>196,156.92</i>	<i>192,796.99</i>
General government	—	—	20,010.83	5,525.01
Protection of persons and property	—	3,338.19	25,313.19	—
Health and sanitation	25,782.15	9,484.38	133.25	4,494.50
Highways	74,095.79	80,450.26	116,688.36	109,758.32
Charities	—	—	—	—
Schools	96,958.06	46,306.54	1,781.34	67,413.31
Libraries	—	—	—	—
Recreation	—	—	30,108.16	5,605.85
Unclassified	—	—	2,121.79	—
<i>Public service enterprises</i>	<i>21,296.21</i>	<i>25,976.19</i>	<i>32,788.24</i>	<i>27,223.35</i>
Electric light	—	—	—	—
Water	21,296.21	25,976.19	32,788.24	27,223.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,162.60</i>	<i>1,378.62</i>
Municipal indebtedness	1,877,123.58	775,180.00	982,652.71	563,644.99
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>347,123.58</i>	<i>172,180.00</i>	<i>157,375.00</i>	<i>103,644.99</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,530,000.00</i>	<i>703,000.00</i>	<i>787,000.00</i>	<i>460,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>38,277.71</i>	<i>—</i>
Transfers	—	7,163.65	9,331.30	2,000.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>7,163.65</i>	<i>9,331.30</i>	<i>2,000.00</i>
Refunds	6,430.16	3,656.72	2,762.48	1,619.78
Agency, trust, and investment	62,280.00	177,162.12	133,765.56	131,879.88
<i>Taxes and licenses for State</i>	<i>62,280.00</i>	<i>53,760.00</i>	<i>58,920.00</i>	<i>59,160.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>97,292.20</i>	<i>87,548.69</i>	<i>67,254.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>26,109.92</i>	<i>17,296.87</i>	<i>5,465.74</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,530,456.47	\$909,979.46	\$1,073,634.74	\$709,214.82
Permanent debt (except from sinking funds)	347,123.58	172,180.00	157,375.00	103,644.99
Sinking fund requirements from revenue	—	—	—	—
Outlays	218,132.21	165,555.56	230,107.66	221,398.96
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,530,000.00	703,000.00	825,277.71	460,000.00
Transfers (except to sinking funds) and refunds	6,430.16	10,820.37	12,093.78	3,619.78
Agency, trust, and investment	62,280.00	177,162.12	133,765.56	131,879.88
Total payments	\$3,694,422.42	\$2,038,697.51	\$2,432,254.45	\$1,629,758.43
<i>Balance on hand, including funds</i>	<i>66,982.33</i>	<i>208,050.66</i>	<i>200,807.15</i>	<i>31,030.77</i>
GRAND TOTAL	\$3,761,404.75	\$2,246,748.17	\$2,633,061.60	\$1,660,789.20

¹ Includes \$1,680 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions.* Cities

RECEIPTS.	Beverly POPULATION 22,685	Leominster POPULATION 22,120	Attleboro POPULATION 20,623	Melrose POPULATION 20,165
REVENUE.	\$1,522,316.24	\$742,522.96	\$1,102,900.54	\$1,128,850.96
General	1,351,326.59	619,202.83	939,636.07	938,790.10
<i>Taxes</i>	<i>1,337,490.97</i>	<i>604,543.24</i>	<i>922,861.04</i>	<i>926,810.33</i>
Property, poll, and income	1,244,939.35	552,832.78	848,900.84	908,137.02
Corporation, bank, etc.	92,551.62	51,710.46	73,960.20	18,673.31
<i>Licenses and permits</i>	<i>1,594.00</i>	<i>1,350.60</i>	<i>3,264.00</i>	<i>3,878.75</i>
<i>Fines and forfeits</i>	<i>2,105.12</i>	<i>1,370.29</i>	<i>3,874.12</i>	<i>707.30</i>
<i>Grants and gifts</i>	<i>10,136.50</i>	<i>11,938.80</i>	<i>9,636.91</i>	<i>7,393.72</i>
For expenses	10,136.50	11,938.80	8,274.74	7,393.72
For outlays	—	—	1,362.17	—
All other	—	—	—	—
Commercial	170,989.65	123,320.13	163,264.47	190,060.86
<i>Special assessments</i>	<i>10,249.86</i>	<i>1,130.06</i>	<i>4,827.54</i>	<i>22,977.26</i>
To meet expenses	6,528.09	594.31	189.69	10,146.43
To meet outlays	3,721.77	535.75	4,637.85	12,830.83
<i>Privileges</i>	<i>40.32</i>	—	—	—
<i>Departmental</i>	<i>49,056.66</i>	<i>29,098.30</i>	<i>29,666.96</i>	<i>34,873.66</i>
General government	1,090.07	2,038.36	975.89	5,830.86
Protection of persons and property	486.92	1,276.79	239.72	248.87
Health and sanitation	4,128.20	527.66	4,969.79	17,291.55
Highways	21.74	5,314.66	57.82	833.35
Charities	26,188.36	10,993.70	13,624.62	3,988.78
Soldiers' benefits	3,549.00	1,811.00	1,194.00	1,886.50
Schools	12,593.56	6,479.34	5,466.07	3,564.61
Libraries	287.36	370.79	877.01	959.91
Recreation	711.45	25.00	88.79	219.85
Unclassified	—	261.00	2,173.25	49.38
<i>Public service enterprises</i>	<i>76,882.04</i>	<i>73,474.16</i>	<i>94,102.25</i>	<i>72,493.43</i>
Electric light	—	—	—	—
Water	76,882.04	72,816.85	92,248.69	72,467.38
All other	—	657.31	1,853.56	26.10
<i>Cemeteries</i>	<i>10,203.66</i>	<i>8,772.69</i>	—	<i>15,957.43</i>
<i>Interest</i>	<i>24,557.11</i>	<i>10,844.92</i>	<i>34,667.72</i>	<i>43,758.98</i>
On sinking funds	—	4,611.83	6,405.53	16,101.54
On trust and investment funds	5,120.96	901.30	19,908.01	792.40
All other	19,436.15	5,331.79	8,354.18	26,865.04
NON-REVENUE.	\$2,036,279.38	\$886,659.75	\$914,841.30	\$1,441,659.66
Offsets to outlays	89,108.70	16,850.09	240.00	2,439.50
<i>Departmental</i>	<i>89,108.70</i>	<i>9,555.07</i>	<i>240.00</i>	<i>2,395.50</i>
<i>Public service enterprises</i>	—	<i>7,295.02</i>	—	<i>44.00</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,761,420.20	613,769.51	757,514.75	993,250.20
<i>Loans, general purposes</i>	<i>663,000.00</i>	<i>53,000.00</i>	<i>235,000.00</i>	<i>161,800.00</i>
<i>Loans, public service enterprises</i>	—	<i>25,000.00</i>	—	<i>30,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,100,000.00</i>	<i>530,000.00</i>	<i>520,000.00</i>	<i>800,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>8,420.20</i>	<i>769.51</i>	<i>2,514.75</i>	<i>1,450.20</i>
Transfers	—	98,152.79	23,117.13	151,031.51
<i>From sinking funds</i>	—	<i>87,000.00</i>	<i>17,500.00</i>	<i>133,000.00</i>
All other	—	11,152.79	15,617.13	13,031.51
Refunds	2,881.19	1,340.21	4,230.01	3,068.33
Agency, trust, and investment	182,869.29	156,547.15	129,739.41	291,870.12
<i>Taxes and licenses for State</i>	<i>81,960.00</i>	<i>45,360.00</i>	<i>54,600.00</i>	<i>47,040.00</i>
<i>Taxes for county</i>	<i>80,052.45</i>	<i>30,094.00</i>	<i>24,438.43</i>	<i>35,829.68</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>20,856.84</i>	<i>81,093.15</i>	<i>50,700.98</i>	<i>209,000.44</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,611,424.94	\$759,373.05	\$1,103,140.54	\$1,131,290.46
Premiums	8,420.20	769.51	2,514.75	1,450.20
Municipal indebtedness	1,753,000.00	613,000.00	755,000.00	991,800.00
Transfers and refunds	2,881.19	99,493.00	27,347.14	154,099.84
Agency, trust, and investment	182,869.29	156,547.15	129,739.41	291,870.12
Total receipts	\$3,558,595.62	\$1,629,182.71	\$2,017,741.84	\$2,570,510.62
Balance on hand, including funds	163,626.53	96,034.27	63,285.62	205,556.00
GRAND TOTAL	\$3,722,222.15	\$1,725,216.98	\$2,081,027.46	\$2,776,066.62

¹ From investment fund.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Beverly POPULATION 22,685	Leominster POPULATION 22,120	Attleboro POPULATION 20,623	Melrose POPULATION 20,165
Maintenance	\$1,171,760.64	\$610,642.13	\$792,478.02	\$839,154.05
<i>Departmental</i>	<i>1,106,167.82</i>	<i>561,442.22</i>	<i>750,761.47</i>	<i>782,111.91</i>
General government	62,475.88	34,625.36	50,019.48	69,815.41
Protection of persons and property	226,038.08	108,053.06	155,489.88	121,340.37
Health and sanitation	81,071.77	25,101.84	49,810.42	81,007.56
Highways	143,414.77	89,139.05	86,575.66	100,828.13
Charities	91,235.73	35,496.52	60,202.17	21,535.03
Soldiers' benefits	10,228.70	6,706.16	3,755.30	8,378.23
Schools	430,121.75	245,199.22	306,994.47	289,816.80
Libraries	27,801.20	11,299.52	15,938.55	17,028.78
Recreation	11,328.21	1,397.48	16,007.58	35,685.13
Pensions	6,883.91	716.40	499.92	15,899.11
Unclassified	15,567.82	3,707.61	5,468.04	20,777.86
<i>Public service enterprises</i>	<i>50,107.87</i>	<i>38,803.70</i>	<i>41,417.89</i>	<i>42,926.08</i>
Electric light	—	—	—	—
Water	50,107.87	37,658.49	39,535.58	42,914.81
All other	—	1,145.21	1,882.31	11.27
<i>Cemeteries</i>	<i>15,483.70</i>	<i>10,396.21</i>	—	<i>14,116.06</i>
<i>Administration of trust funds</i>	<i>1.25</i>	—	<i>298.66</i>	—
Interest	89,217.54	30,284.32	51,699.00	89,555.58
<i>Loans, general purposes</i>	<i>86,338.79</i>	<i>25,604.32</i>	<i>36,936.78</i>	<i>70,026.55</i>
<i>Loans, public service enterprises</i>	<i>2,878.75</i>	<i>4,680.00</i>	<i>14,762.22</i>	<i>19,529.03</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	612,914.38	145,307.08	290,054.92	303,541.17
<i>Departmental</i>	<i>571,706.55</i>	<i>105,531.43</i>	<i>250,907.97</i>	<i>264,948.67</i>
General government	—	—	—	73,626.70
Protection of persons and property	19,017.10	—	10,458.93	11,245.17
Health and sanitation	9,682.35	15,284.80	21,836.30	96,130.61
Highways	38,849.60	61,842.00	75,272.17	62,782.75
Charities	—	—	—	—
Schools	490,297.52	23,404.63	141,254.06	17,448.71
Libraries	10,181.00	—	—	—
Recreation	696.05	5,000.00	2,086.51	3,714.73
Unclassified	2,982.93	—	—	—
<i>Public service enterprises</i>	<i>32,309.83</i>	<i>39,775.65</i>	<i>39,146.95</i>	<i>38,324.10</i>
Electric light	—	—	—	—
Water	32,309.83	39,775.65	39,146.95	38,324.10
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,898.00</i>	—	—	<i>268.40</i>
Municipal indebtedness	1,535,000.00	669,600.00	617,750.00	920,890.57
<i>From sinking funds</i>	—	<i>87,000.00</i>	<i>17,500.00</i>	<i>138,000.00</i>
<i>From revenue and other sources</i>	<i>160,000.00</i>	<i>52,600.00</i>	<i>85,250.00</i>	<i>107,890.57</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,375,000.00</i>	<i>530,000.00</i>	<i>525,000.00</i>	<i>675,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	98,152.79	23,117.13	151,031.51
<i>To sinking funds from revenue</i>	—	<i>9,900.00</i>	<i>10,000.00</i>	<i>11,235.62</i>
<i>All other</i>	—	<i>88,252.79</i>	<i>13,117.13</i>	<i>139,795.89</i>
Refunds	2,881.19	1,340.21	4,230.01	3,068.33
Agency, trust, and investment	173,126.96	82,458.00	147,992.18	197,545.10
<i>Taxes and licenses for State</i>	<i>81,960.00</i>	<i>45,360.00</i>	<i>54,600.00</i>	<i>47,040.00</i>
<i>Taxes for county</i>	<i>80,052.45</i>	<i>50,094.00</i>	<i>24,438.43</i>	<i>35,829.68</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>11,114.51</i>	<i>7,004.00</i>	<i>68,953.75</i>	<i>114,675.42</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$1,260,978.18	\$640,926.45	\$844,177.02	\$928,709.63
Permanent debt (except from sinking funds)	160,000.00	52,600.00	85,250.00	107,890.57
Sinking fund requirements from revenue	—	9,900.00	10,000.00	11,235.62
Outlays	612,914.38	145,307.08	290,054.92	303,541.17
Permanent debt from sinking funds	—	87,000.00	17,500.00	138,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,375,000.00	530,000.00	525,000.00	675,000.00
Transfers (except to sinking funds) and refunds	2,881.19	89,593.00	17,347.14	142,864.22
Agency, trust, and investment	173,126.96	82,458.00	147,992.18	197,545.10
Total payments	\$3,584,900.71	\$1,637,784.53	\$1,927,321.26	\$2,504,786.31
Balance on hand, including funds	137,321.44	87,432.45	153,706.20	271,280.31
GRAND TOTAL	\$3,722,222.15	\$1,725,216.98	\$2,081,027.46	\$2,776,066.62

¹ From investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 19,870	Westfield POPULATION 19,342	Gardner POPULATION 18,730	Woburn POPULATION 18,370
REVENUE.	\$1,324,443.08	\$1,152,899.65	\$895,161.13	\$770,401.03
General	811,554.56	668,000.71	750,893.88	605,056.93
<i>Taxes</i>	<i>798,877.97</i>	<i>633,959.65</i>	<i>737,033.97</i>	<i>599,113.65</i>
Property, poll, and income	699,708.52	590,927.02	677,984.27	557,694.10
Corporation, bank, etc.	99,169.45	43,032.63	59,049.70	41,419.55
<i>Licenses and permits</i>	<i>1,813.50</i>	<i>4,883.50</i>	<i>2,951.50</i>	<i>2,231.08</i>
<i>Fines and forfeits</i>	<i>8,067.54</i>	<i>6,443.72</i>	<i>4,298.81</i>	<i>1,821.50</i>
<i>Grants and gifts</i>	<i>2,795.55</i>	<i>22,713.84</i>	<i>6,573.50</i>	<i>1,890.70</i>
For expenses	2,795.55	22,713.84	6,573.50	1,890.70
For outlays	—	—	—	—
<i>All other</i>	—	—	36.10	—
Commercial	512,888.52	484,898.94	144,267.25	165,344.10
<i>Special assessments</i>	<i>1,208.62</i>	<i>9,341.26</i>	<i>12,011.37</i>	<i>69.49</i>
To meet expenses	—	6,980.71	11,566.43	69.49
To meet outlays	1,298.62	2,360.55	444.94	—
<i>Privileges</i>	—	750.00	—	50.00
<i>Departmental</i>	<i>57,559.07</i>	<i>22,708.35</i>	<i>29,422.15</i>	<i>42,624.41</i>
General government	1,468.17	1,106.59	2,443.02	1,401.00
Protection of persons and property	1,301.48	274.15	234.60	329.87
Health and sanitation	32,429.19	5,826.12	4,841.91	24,032.30
Highways	186.40	987.31	93.91	286.97
Charities	17,330.79	6,159.97	12,194.89	7,349.47
Soldiers' benefits	1,747.00	2,628.50	1,015.25	1,366.00
Schools	1,165.33	5,725.46	3,200.58	7,486.44
Libraries	—	—	—	372.36
Recreation	1,442.39	.25	5,262.99	—
Unclassified	488.32	—	135.00	—
<i>Public service enterprises</i>	<i>438,788.02</i>	<i>436,819.07</i>	<i>88,044.48</i>	<i>98,377.48</i>
Electric light	245,167.34	1,369,595.47	—	—
Water	192,516.03	67,223.60	88,044.48	98,377.48
All other	1,104.65	—	—	—
<i>Cemeteries</i>	<i>5,364.17</i>	—	<i>5,166.24</i>	<i>7,781.69</i>
<i>Interest</i>	<i>9,878.64</i>	<i>15,280.26</i>	<i>9,623.01</i>	<i>16,441.03</i>
On sinking funds	—	—	—	—
On trust and investment funds	634.55	136.50	—	5,826.32
All other	9,244.09	15,143.76	9,623.01	10,614.71
NON-REVENUE.	\$939,998.19	\$583,412.49	\$508,705.90	\$900,519.57
Offsets to outlays	44,855.99	1,285.44	5,999.77	925.00
<i>Departmental</i>	<i>44,855.99</i>	<i>1,024.14</i>	<i>182.50</i>	<i>925.00</i>
<i>Public service enterprises</i>	—	261.30	5,817.27	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	776,211.25	493,291.72	408,041.68	811,230.35
<i>Loans, general purposes</i>	<i>112,000.00</i>	<i>68,000.00</i>	<i>8,000.00</i>	<i>148,500.00</i>
<i>Loans, public service enterprises</i>	<i>112,000.00</i>	—	—	<i>11,300.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>550,000.00</i>	<i>425,000.00</i>	<i>400,000.00</i>	<i>650,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>2,211.25</i>	<i>291.72</i>	<i>41.68</i>	<i>1,430.35</i>
Transfers	4,419.00	—	3,878.02	2,695.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,419.00	—	3,878.02	2,695.00
Refunds	2,352.94	447.16	2,767.73	1,129.50
Agency, trust, and investment	112,159.01	88,388.17	88,018.70	84,539.72
<i>Taxes and licenses for State</i>	<i>53,320.37</i>	<i>41,400.00</i>	<i>46,200.00</i>	<i>36,000.00</i>
<i>Taxes for county</i>	<i>51,922.74</i>	<i>31,702.70</i>	<i>30,651.00</i>	<i>27,420.67</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>6,915.90</i>	<i>15,285.47</i>	<i>11,167.70</i>	<i>21,119.05</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,369,299.07	\$1,154,185.09	\$901,160.90	\$771,326.03
Premiums	2,211.25	291.72	41.68	1,430.35
Municipal indebtedness	774,000.00	493,000.00	408,000.00	809,800.00
Transfers and refunds	6,771.94	447.16	6,645.75	3,824.50
Agency, trust, and investment	112,159.01	88,388.17	88,018.70	84,539.72
Total receipts	\$2,264,441.27	\$1,736,312.14	\$1,403,867.03	\$1,670,926.60
Balance on hand, including funds	117,521.73	216,710.01	120,661.23	83,176.96
GRAND TOTAL	\$2,381,963.00	\$1,953,022.15	\$1,524,528.26	\$1,754,097.55

¹ Includes gas, amount not specified.

P.D. 79.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Peabody POPULATION 19,870	Westfield POPULATION 19,342	Gardner POPULATION 18,730	Woburn POPULATION 18,370
Maintenance	\$1,684,020.42	\$942,761.84	\$626,515.77	\$627,730.38
<i>Departmental</i>	795,818.92	617,939.88	578,811.98	559,558.57
General government	50,732.94	34,256.76	33,598.57	42,379.70
Protection of persons and property	160,656.50	89,728.12	76,216.94	93,950.74
Health and sanitation	78,016.70	39,049.36	64,043.01	27,348.14
Highways	66,407.20	39,158.86	97,729.89	64,323.28
Charities	65,783.52	33,903.94	38,738.30	41,394.80
Soldiers' benefits	12,379.96	3,315.00	7,290.13	6,798.02
Schools	307,699.76	295,841.77	200,739.47	226,780.01
Libraries	4,000.00	13,564.03	10,965.00	17,828.43
Recreation	7,221.82	3,758.82	24,987.78	14,835.03
Pensions	8,738.37	750.00	3,382.50	10,263.10
Unclassified	34,182.15	4,612.72	21,120.39	13,637.32
<i>Public service enterprises</i>	281,042.96	324,731.12	35,954.82	55,931.13
Electric light	173,243.10	298,118.88	—	—
Water	105,564.88	26,612.24	35,954.82	55,931.13
All other	2,234.98	—	—	—
<i>Cemeteries</i>	7,158.54	91.34	11,748.97	12,226.58
<i>Administration of trust funds</i>	—	—	—	14.10
Interest	63,590.16	31,282.15	36,968.05	63,564.08
<i>Loans, general purposes</i>	55,770.38	26,402.15	30,328.05	46,913.74
<i>Loans, public service enterprises</i>	7,819.78	4,880.00	6,640.00	16,650.34
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	185,971.00	125,422.30	166,749.41	119,069.25
<i>Departmental</i>	79,238.72	37,254.14	132,808.02	100,494.26
General government	—	—	—	—
Protection of persons and property	12,700.25	1,057.58	648.97	—
Health and sanitation	11,396.88	14,541.25	28,251.79	12,783.51
Highways	27,457.64	18,271.12	90,848.11	51,988.96
Charities	—	—	—	—
Schools	27,683.95	2,429.89	400.00	33,415.33
Libraries	—	—	—	1,261.00
Recreation	—	954.30	12,659.15	45.46
Unclassified	—	—	—	1,000.00
<i>Public service enterprises</i>	106,732.28	88,168.16	33,941.39	17,959.07
Electric light	5,718.58	57,634.01	—	—
Water	101,013.70	30,534.15	33,941.39	17,959.07
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	615.92
Municipal indebtedness	848,000.00	490,000.00	472,500.00	764,641.11
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	150,000.00	65,000.00	72,500.00	164,641.11
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	698,000.00	425,000.00	400,000.00	600,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,419.00	—	3,878.02	2,695.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	4,419.00	—	3,878.02	2,695.00
Refunds	2,352.94	447.16	2,767.73	1,129.50
Agency, trust, and investment	111,363.54	87,054.11	87,838.70	83,701.37
<i>Taxes and licenses for State</i>	53,320.37	41,400.00	46,200.00	36,000.00
<i>Taxes for county</i>	51,922.74	31,702.70	50,651.00	27,420.67
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	6,120.43	13,951.41	10,987.70	20,280.70
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$1,147,610.58	\$974,043.99	\$663,483.82	\$691,294.46
Permanent debt (except from sinking funds)	150,000.00	65,000.00	72,500.00	164,641.11
Sinking fund requirements from revenue	—	—	—	—
Outlays	185,971.00	125,422.30	166,749.41	119,069.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	698,000.00	425,000.00	400,000.00	600,000.00
Transfers (except to sinking funds) and refunds	6,771.94	447.16	6,645.75	3,824.50
Agency, trust, and investment	111,363.54	87,054.11	87,838.70	83,701.37
Total payments	\$2,299,717.06	\$1,676,967.56	\$1,397,217.68	\$1,662,530.69
Balance on hand, including funds	82,245.94	276,054.59	127,310.58	91,566.86
GRAND TOTAL	\$2,381,963.00	\$1,953,022.15	\$1,524,528.26	\$1,754,097.55

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Marlborough POPULATION 16,236	Newburyport POPULATION 15,656
REVENUE.	\$679,880.99	\$621,018.62
General	551,996.04	492,042.03
<i>Taxes</i>	<i>643,840.78</i>	<i>484,944.63</i>
Property, poll, and income	516,101.48	455,482.20
Corporation, bank, etc.	27,739.30	29,462.43
<i>Licenses and permits</i>	<i>944.74</i>	<i>1,378.00</i>
<i>Fines and forfeits</i>	<i>1,967.00</i>	<i>2,898.00</i>
<i>Grants and gifts</i>	<i>5,243.52</i>	<i>2,830.40</i>
For expenses	5,243.52	2,820.40
For outlays	—	—
All other	—	1.00
Commercial	127,884.95	128,976.59
<i>Special assessments</i>	<i>6,033.13</i>	<i>6,645.41</i>
To meet expenses	6,033.13	6,645.41
To meet outlays	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>33,012.99</i>	<i>28,020.95</i>
General government	587.59	1,902.40
Protection of persons and property	2,488.36	3,331.92
Health and sanitation	14,101.47	2,762.88
Highways	4,364.75	988.70
Charities	4,199.05	7,838.97
Soldiers' benefits	2,939.80	4,089.50
Schools	4,301.22	6,359.85
Libraries	30.75	461.73
Recreation	—	25.00
Unclassified	—	260.00
<i>Public service enterprises</i>	<i>63,847.47</i>	<i>73,817.02</i>
Electric light	—	—
Water	63,847.47	73,817.02
All other	—	—
<i>Cemeteries</i>	<i>1,659.50</i>	<i>201.00</i>
<i>Interest</i>	<i>23,331.86</i>	<i>20,292.21</i>
On sinking funds	3,872.03	1,632.59
On trust and investment funds	1,453.45	11,200.00
All other	18,006.38	7,459.62
NON-REVENUE.	\$666,491.30	\$395,056.72
Offsets to outlays	17,660.33	12,184.60
<i>Departmental</i>	<i>10,849.61</i>	<i>10,785.11</i>
<i>Public service enterprises</i>	<i>6,810.72</i>	<i>1,399.49</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	566,023.75	304,854.72
<i>Loans, general purposes</i>	<i>145,000.00</i>	<i>4,500.00</i>
<i>Loans, public service enterprises</i>	<i>20,000.00</i>	<i>50,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>1,023.75</i>	<i>354.72</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>
Transfers	576.87	14,723.60
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
All other	576.87	14,723.60
Refunds	2,478.58	724.23
Agency, trust, and investment	79,751.77	62,569.57
<i>Taxes and licenses for State</i>	<i>33,600.00</i>	<i>26,760.00</i>
<i>Taxes for county</i>	<i>25,592.63</i>	<i>26,137.18</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>20,559.14</i>	<i>9,672.39</i>
All other	—	—
RECAPITULATION.		
Revenue and offsets to outlays	\$697,541.32	\$633,203.22
Premiums	1,023.75	354.72
Municipal indebtedness	565,000.00	304,500.00
Transfers and refunds	3,055.45	15,447.83
Agency, trust, and investment	79,751.77	62,569.57
Total receipts	\$1,346,372.29	\$1,016,075.34
Balance on hand, including funds	410,896.32	71,793.77
GRAND TOTAL	\$1,757,268.61	\$1,087,869.11

Graded According to Population of 1925 — Continued.

PAYMENTS.	Marlborough POPULATION 16,236	Newburyport POPULATION 15,656
Maintenance	\$496,901.51	\$450,518.35
<i>Departmental</i>	<i>467,184.16</i>	<i>406,011.47</i>
General government	38,437.60	22,923.51
Protection of persons and property	92,869.12	79,138.77
Health and sanitation	29,686.49	36,369.11
Highways	82,382.95	63,344.78
Charities	28,485.37	35,003.91
Soldiers' benefits	7,935.79	8,686.18
Schools	164,482.69	139,375.54
Libraries	8,536.96	11,469.85
Recreation	3,416.82	5,139.06
Pensions	1,599.15	650.00
Unclassified	9,351.22	3,910.76
<i>Public service enterprises</i>	<i>27,374.70</i>	<i>43,472.63</i>
Electric light	—	—
Water	27,374.70	43,472.63
All other	—	—
<i>Cemeteries</i>	<i>2,342.65</i>	<i>1,034.25</i>
Administration of trust funds	—	—
Interest	44,072.32	35,448.07
<i>Loans, general purposes</i>	<i>39,579.60</i>	<i>27,413.07</i>
<i>Loans, public service enterprises</i>	<i>4,492.72</i>	<i>8,035.00</i>
Loans, cemeteries	—	—
Outlays	441,291.22	80,919.46
<i>Departmental</i>	<i>413,949.97</i>	<i>30,106.16</i>
General government	—	3,034.61
Protection of persons and property	—	677.00
Health and sanitation	28,194.33	5,191.32
Highways	98,659.06	15,434.75
Charities	500.00	4,487.00
Schools	269,399.16	1,001.48
Libraries	—	—
Recreation	15,143.20	280.00
Unclassified	2,054.22	—
<i>Public service enterprises</i>	<i>27,341.25</i>	<i>49,713.30</i>
Electric light	—	—
Water	27,341.25	49,713.30
All other	—	—
Cemeteries	—	1,100.00
Municipal indebtedness	527,500.00	370,000.00
From sinking funds	—	—
From revenue and other sources	117,500.00	120,000.00
Bonds refunded, current year	—	—
Temporary loans (including revenue loans)	410,000.00	250,000.00
Warrants or orders, previous years	—	—
Transfers	576.87	14,723.60
To sinking funds from revenue	—	—
All other	576.87	14,723.60
Refunds	2,478.58	724.23
Agency, trust, and investment	79,392.80	63,590.75
Taxes and licenses for State	33,600.00	26,760.00
Taxes for county	25,592.63	26,137.18
Expenditures for grade crossings	—	—
Sinking and other permanent funds	20,200.17	10,693.57
All other	—	—
RECAPITULATION.		
Maintenance and interest	\$540,973.83	\$435,966.42
Permanent debt (except from sinking funds)	117,500.00	120,000.00
Sinking fund requirements from revenue	—	—
Outlays	441,291.22	80,919.46
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	410,000.00	250,000.00
Transfers (except to sinking funds) and refunds	3,055.45	15,447.83
Agency, trust, and investment	79,392.80	63,590.75
Total payments	\$1,592,213.30	\$1,015,924.46
Balance on hand, including funds	165,055.31	71,944.65
GRAND TOTAL	\$1,757,268.61	\$1,087,869.11

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,909,767
REVENUE.		\$176,018,049.03
General		145,931,550.10
<i>Taxes</i>		<i>142,937,419.49</i>
Property, poll, and income		132,468,654.53
Corporation, bank, etc.		10,468,764.96
<i>Licenses and permits</i>		<i>719,311.46</i>
<i>Fines and forfeits</i>		<i>696,521.39</i>
<i>Grants and gifts</i>		<i>1,573,872.06</i>
For expenses		1,563,050.32
For outlays		10,821.74
All other		5,426.70
Commercial		30,086,498.93
<i>Special assessments</i>		<i>1,953,191.25</i>
To meet expenses		1,178,755.25
To meet outlays		774,436.00
<i>Privileges</i>		<i>81,118.40</i>
<i>Departmental</i>		<i>15,851,719.24</i>
General government		280,914.38
Protection of persons and property		245,703.49
Health and sanitation		1,083,243.18
Highways		255,924.37
Charities		2,499,131.75
Soldiers' benefits		209,665.86
Schools		937,667.84
Libraries		59,137.22
Recreation		195,391.32
Unclassified		184,939.83
<i>Public service enterprises</i>		<i>16,915,402.86</i>
Electric light		2,783,078.13
Water		11,565,168.96
All other		2,567,155.77
<i>Cemeteries</i>		<i>555,006.64</i>
<i>Interest</i>		<i>4,700,060.64</i>
On sinking funds		2,030,955.98
On trust and investment funds		978,263.05
All other		1,690,841.51
NON-REVENUE.		\$164,063,514.00
Offsets to outlays		1,534,432.52
<i>Departmental</i>		<i>1,178,208.14</i>
<i>Public service enterprises</i>		<i>356,224.38</i>
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		124,648,462.02
<i>Loans, general purposes</i>		<i>23,044,062.00</i>
<i>Loans, public service enterprises</i>		<i>5,017,250.00</i>
<i>Loans, cemeteries</i>		<i>20,000.00</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>94,582,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>1,831,163.21</i>
<i>Premiums</i>		<i>163,986.81</i>
Transfers		8,362,441.17
<i>From sinking funds</i>		<i>4,580,311.81</i>
All other		3,782,129.36
Refunds		682,362.79
Agency, trust, and investment		28,835,815.50
<i>Taxes and licenses for State</i>		<i>8,827,724.54</i>
<i>Taxes for county</i>		<i>7,037,645.47</i>
<i>Reimbursements for grade crossings</i>		<i>429.57</i>
<i>Sinking and other permanent funds</i>		<i>12,948,340.22</i>
All other		21,675.70
RECAPITULATION.		
Revenue and offsets to outlays		\$177,552,481.55
Premiums		153,986.81
Municipal indebtedness		124,494,475.21
Transfers and refunds		9,044,803.96
Agency, trust, and investment		28,835,815.50
Total receipts		\$340,081,563.03
Balance on hand, including funds		24,762,846.01
GRAND TOTAL		\$364,844,409.04

¹ Includes \$2,296.50 from administration of trust funds.² Includes gas. See footnotes on pp. 10 and 22.³ Includes \$7,500 from investment fund.

Graded According to Population of 1925 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,909,767
Maintenance		\$132,610,459.07
<i>Departmental</i>		<i>132,416,543.76</i>
General government		6,244,331.22
Protection of persons and property		24,126,571.19
Health and sanitation		13,003,174.64
Highways		11,958,526.15
Charities		10,491,687.08
Soldiers' benefits		1,200,010.97
Schools		43,182,322.60
Libraries		2,383,415.18
Recreation		4,422,493.29
Pensions		2,784,117.64
Unclassified		¹ 2,619,893.79
<i>Public service enterprises</i>		<i>9,174,966.15</i>
Electric light		² 1,996,296.81
Water		6,202,111.37
All other		976,557.97
<i>Cemeteries</i>		<i>321,145.70</i>
<i>Administration of trust funds</i>		<i>197,803.47</i>
Interest		14,700,439.15
<i>Loans, general purposes</i>		<i>10,642,304.17</i>
<i>Loans, public service enterprises</i>		<i>4,052,652.93</i>
<i>Loans, cemeteries</i>		<i>5,482.05</i>
Outlays		42,241,166.61
<i>Departmental</i>		<i>35,382,933.01</i>
General government		406,496.97
Protection of persons and property		1,843,701.94
Health and sanitation		5,746,731.21
Highways		12,996,561.30
Charities		720,632.45
Schools		11,413,667.92
Libraries		76,901.93
Recreation		1,721,741.82
Unclassified		456,497.47
<i>Public service enterprises</i>		<i>6,786,400.64</i>
Electric light		² 683,819.47
Water		4,068,170.74
All other		2,034,410.43
<i>Cemeteries</i>		<i>71,832.96</i>
Municipal indebtedness		114,405,517.93
<i>From sinking funds</i>		<i>³4,580,311.81</i>
<i>From revenue and other sources</i>		<i>⁴15,782,390.39</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>92,719,000.00</i>
<i>Warrants or orders, previous years</i>		<i>1,323,815.73</i>
Transfers		8,362,441.17
<i>To sinking funds from revenue</i>		<i>⁵1,292,148.22</i>
<i>All other</i>		<i>7,070,292.95</i>
Refunds		682,362.79
Agency, trust, and investment		27,484,009.94
<i>Taxes and licenses for State</i>		<i>8,827,728.04</i>
<i>Taxes for county</i>		<i>7,037,645.47</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>11,596,960.73</i>
<i>All other</i>		<i>21,675.70</i>
RECAPITULATION.		
Maintenance and interest		\$147,310,898.22
Permanent debt (except from sinking funds)		⁴ 15,782,390.39
Sinking fund requirements from revenue		⁵ 1,292,148.22
Outlays		42,241,166.61
Permanent debt from sinking funds		³ 4,580,311.81
Bonds refunded, current year		—
Temporary loans		94,042,815.73
Transfers (except to sinking funds) and refunds		7,752,655.74
Agency, trust, and investment		27,484,009.94
Total payments		\$340,486,396.66
Balance on hand, including funds		24,358,012.38
GRAND TOTAL		\$364,844,409.04

¹ Includes \$1,144,100.23 refund of taxes and costs.² Includes gas. See footnotes on pp. 11 and 23.³ Includes serial payments amounting to \$177,861.81, and \$7,500 paid from investment fund.⁴ Includes \$1,680 paid to the county for debt incurred for bridge purposes.⁵ Includes \$53,540.96 from sale of real estate and offsets to outlays.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B. TAXES			FROM STATE		C. LICENSES AND PERMITS			
			Property, Poll, and Income	Corporation	Street Railway	Bank	Soldiers' Exemption	LICENSES		PERMITS	
								Liquor	All Other	Marriage	All Other
BOSTON	779,020	\$49,898,217.95	\$45,748,784.95	\$2,871,162.17	\$124,436.43	\$85,004.71	—	\$1,950.00	\$174,745.35	\$8,059.00	\$149,567.37
WORCESTER	190,757	9,349,067.86	8,505,491.09	614,831.41	347.66	13,902.63	—	477.75	33,715.00	1,696.00	3,022.19
SPRINGFIELD	128,065	8,657,238.95	8,021,492.40	478,583.07	—	11,552.23	—	337.00	25,145.85	1,274.00	10,762.85
FALL RIVER	128,993	7,562,494.03	4,849,054.26	746,955.67	6,631.64	7,704.27	—	25.50	13,281.49	1,171.00	1,040.16
CAMBRIDGE	119,669	5,748,802.72	5,206,518.97	424,735.86	21,814.36	6,580.42	—	—	11,791.75	1,652.75	23,407.93
NEW BEDFORD	119,539	6,141,347.13	5,245,285.63	730,298.94	10,014.15	9,578.30	—	27.75	17,015.74	1,115.00	2,183.76
LOWELL	110,296	4,839,846.04	4,217,096.15	488,637.82	4,783.64	3,893.61	—	15.00	15,428.46	928.00	1,361.98
LYNN	103,081	4,338,441.24	4,029,056.69	297,009.24	4,668.95	860.70	—	15.00	14,069.46	1,062.00	4,233.09
SOMERVILLE	99,032	2,989,012.21	2,804,594.78	102,568.30	13,324.31	2,447.37	—	15.00	8,053.50	1,448.00	9,368.12
LAWRENCE	93,527	4,109,278.88	3,343,145.40	673,729.19	2,218.47	930.79	—	19.50	9,647.50	848.00	2,449.54
BROCKTON	65,343	2,930,080.02	2,691,077.68	171,053.95	3,678.84	7,741.73	—	17.00	9,630.84	567.00	1,460.97
HOLYOKE	60,055	3,145,415.42	2,964,891.11	385,546.51	—	5,964.89	—	—	4,735.04	605.00	4,63.46
QUINCY	58,003	3,331,060.05	2,964,891.11	101,380.28	2,628.22	677.14	—	10.00	8,477.75	939.00	11,283.01
NEWTON	51,789	1,936,111.52	1,816,645.85	77,305.24	1,006.47	19,982.50	—	—	2,696.00	585.00	914.06
NALDEN	49,232	2,038,864.05	1,917,194.49	88,737.20	5,636.37	1,394.84	46.86	9.00	7,597.15	341.00	10.36
HAVERHILL	47,627	1,936,417.51	1,802,872.85	74,333.79	2,793.79	2,785.54	291.95	6.00	4,904.00	582.00	6,271.25
MEDFORD	47,247	2,013,652.51	1,890,259.04	41,516.20	6,433.87	939.03	—	10.00	5,304.00	544.00	4,906.91
CHELSEA	46,877	1,760,146.84	1,572,231.55	88,335.50	2,581.64	1,767.72	—	11.25	6,434.88	351.00	435.79
PITTSBURG	43,609	1,813,785.41	1,607,773.90	171,032.71	—	1,677.99	213.53	—	4,582.29	418.00	1,234.82
SALEM	42,821	1,760,150.94	1,627,195.25	108,226.03	2,596.97	1,236.49	113.13	—	2,460.00	465.50	463.58
EVERETT	42,072	1,853,624.81	1,734,717.52	81,322.57	7,931.21	82.10	—	—	2,340.00	586.00	2,858.00
CHICHOPEE	41,882	1,558,114.76	1,383,207.78	194,111.00	2,557.72	682.78	—	3.00	4,291.50	373.00	15.44
TAUNTON	39,255	1,243,945.12	1,102,845.12	115,618.17	73.05	1,588.74	18.41	7.50	3,729.75	358.00	—
WALTHAM	34,746	1,431,674.23	1,309,211.12	98,040.81	1,958.91	747.80	—	—	3,294.54	412.00	2,763.00
REVERE	33,261	1,729,278.35	1,684,440.92	17,718.00	2,814.77	61.50	—	—	3,202.86	202.00	—
NORTHAMPTON	24,145	773,013.86	656,739.97	64,959.09	—	2,462.69	—	—	3,292.86	202.00	—
GLOUCESTER	23,375	1,055,810.37	984,879.56	49,885.58	—	1,364.27	16.38	—	5,549.41	150.00	—
NORTH ADAMS	22,717	708,813.02	697,549.98	88,267.86	—	1,061.86	197.11	6.00	1,695.50	222.00	—
BEVERLY	22,685	1,331,326.59	1,254,939.35	87,403.83	1,021.74	4,042.62	83.83	—	1,374.00	220.00	—
LEOMINSTER	22,120	619,202.83	562,862.81	43,429.30	53.17	8,042.13	185.86	7.00	1,170.50	173.00	—
ATLANTON	20,623	939,636.07	848,900.84	71,804.37	277.60	1,859.70	18.73	—	2,831.00	270.00	163.00
MELROSE	20,165	938,790.10	908,137.02	15,461.22	1,037.75	1,758.12	416.22	—	2,030.50	188.00	1,600.25
FELMOUTH	19,870	811,554.56	639,708.52	97,109.07	1,506.57	1,003.81	182.11	3.00	1,425.00	207.00	178.50
WESTFIELD	19,342	668,000.71	590,927.02	39,957.79	—	2,892.73	61.09	6.00	2,730.00	153.00	1,259.50
GARDNER	18,730	750,893.88	677,984.27	57,915.65	—	1,072.96	50.87	5.00	2,730.00	178.00	474.58
WOBURN	18,370	605,056.93	557,694.10	38,479.76	734.41	2,154.51	334.46	—	1,558.50	193.00	—
MALDENBOROUGH	16,236	551,996.04	516,101.48	26,413.01	10.81	981.02	—	4.00	784.00	154.00	2.74
NEWBURYPORT	15,656	492,042.03	455,482.20	26,721.52	144.59	2,206.65	389.67	—	1,253.00	125.00	—
39 Cities	2,909,767	\$145,931,550.10	\$132,468,654.53	\$10,026,447.85	\$234,927.73	\$204,170.86	\$3,218.52	\$2,972.25	\$437,283.15	\$29,172.25	\$249,883.81

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1925	D. FINES AND FORFEITS			E. GRANTS AND GIFTS			F Other General Revenue	
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS		GIFTS		
					FROM STATE				From County, Dog Licenses
					Education	All Other				For Expenses	For Outlays
BOSTON	779,620	\$261,688.67	—	\$10,699.99	18,991,228.86	\$4,900.00	\$23,998.00	\$56,514.41	—
WORCESTER	190,757	18,763.49	\$9.00	1,169.00	120,721.97	333.33	11,926.94	22,472.55	—
SPRINGFIELD	142,065	44,334.23	—	—	43,390.07	—	8,795.14	7,970.63	\$9,600.85
FALL RIVER	128,993	26,941.71	—	518.00	81,869.60	—	6,057.61	11,213.72	—
CAMBRIDGE	119,069	17,018.40	—	260.00	26,460.48	—	3,199.90	3,534.28	—
NEW BEDFORD	119,539	28,735.58	—	—	84,270.73	—	8,907.68	13,913.87	—
LOWELL	110,296	30,002.84	—	—	62,854.18	1,000.00	4,477.27	9,667.02	—
LYNN	103,081	32,546.26	—	1,000.00	17,360.91	916.67	2,926.21	2,646.80	—
SOMERVILLE	99,032	18,972.93	298.00	—	21,830.36	1,000.00	2,383.54	3,708.00	—
LAVERENCE	93,527	22,240.50	—	—	43,767.10	—	972.01	6,381.38	1,929.50
BROCKTON	65,343	16,147.93	—	709.00	11,512.49	—	5,793.00	10,649.93	37.56
HOLYOKE	60,335	17,642.35	—	—	37,885.89	—	1,919.91	5,483.38	—
QUINCY	60,055	10,185.09	—	525.75	27,166.82	375.00	6,101.21	9,416.32	30.00
NEWTON	53,003	4,601.89	—	—	34,692.90	—	4,177.35	8,055.34	—
MAIDEN	51,789	13,307.74	—	—	9,462.57	999.99	2,623.66	684.83	—
HAVERHILL	49,232	4,333.86	—	91.00	10,072.88	999.99	2,741.81	864.63	—
MEDFORD	47,627	4,776.23	—	143.50	3,726.34	900.00	3,289.74	56.50	—
CHELSEA	47,247	10,222.55	—	298.00	8,435.47	—	1,575.40	352.25	—
PITTSFIELD	46,877	8,555.14	—	—	9,731.62	—	2,646.66	1,046.95	585.81
FITCHBURG	43,609	6,593.54	—	267.00	12,744.16	—	2,856.16	1,333.94	—
SALEM	42,821	4,703.68	—	141.90	9,223.98	—	829.54	2,394.49	—
EVERETT	42,072	5,021.96	277.00	—	14,767.30	—	2,167.70	1,440.32	—
CHICOPPEE	39,255	7,619.50	—	351.85	13,481.27	—	2,476.75	1,576.51	312.22
TAUNTON	34,746	5,826.04	—	—	7,458.25	—	2,970.70	954.71	—
WALTHAM	33,261	8,967.25	—	—	8,073.73	—	2,057.12	522.94	—
REVERE	32,517	2,517.41	—	—	5,104.49	—	2,039.00	—	—
NORTHAMPTON	24,145	5,086.23	—	—	19,817.61	—	1,605.67	16,106.86	—
GLOUCESTER	23,375	4,733.50	—	646.00	4,209.27	999.96	1,305.62	1,829.73	—
NORTH ADAMS	22,717	2,476.50	—	—	4,739.93	—	1,560.06	609.22	—
BEVERLY	22,685	2,105.12	—	—	7,822.85	—	1,133.52	1,180.13	—
LEOMINSTER	22,120	1,370.29	—	—	6,729.57	—	1,833.31	3,375.92	—
ATTLEBORO	20,623	3,690.12	—	—	4,796.73	—	2,868.79	609.22	—
MELROSE	20,165	707.30	144.00	40.00	1,655.88	—	1,601.54	4,136.30	1,362.17
PEABODY	19,870	8,067.54	—	—	1,488.34	900.00	1,307.21	8,982.35	—
WESTFIELD	19,342	6,443.72	—	—	11,267.46	—	1,504.03	1,504.03	—
GARDNER	18,730	4,298.81	—	—	4,991.74	—	1,348.44	233.32	36.10
WOBURN	18,370	1,821.50	—	—	672.44	—	1,218.26	—	—
MARLBOROUGH	16,236	1,813.00	—	154.00	3,461.48	—	1,457.65	324.39	—
NEWBURYPORT	15,656	2,898.00	—	—	—	—	687.47	2,132.93	1.00
39 Cities	2,909,767	\$677,778.40	\$728.00	\$17,014.99	\$1,188,947.72	\$12,324.95	\$139,401.58	\$222,376.07	\$10,821.74
									\$5,425.70

¹ Includes \$93,398.24 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1925	A Total Receipts	B. SPECIAL ASSESSMENTS				C Privileges	D Depart- mental	
			FOR EXPENSES		FOR OUTLAYS				
			Street Sprinkling	Moth Extermi- nation	Sewers	Sidewalks and Curbing			All Other
BOSTON	779,620	\$10,259,624.29	—	\$7,750.80	\$72,688.42	\$36,340.00	\$306,274.45	\$67,564.75	\$1,612,128.43
WORCESTER	190,757	2,027,486.45	42,903.67	1,290.93	—	—	—	436.00	663,837.36
SPRINGFIELD	142,065	1,483,458.71	—	—	—	—	—	5,725.49	371,163.68
FALL RIVER	128,993	754,461.01	10.84	.73	—	—	—	150.00	106,749.09
CAMBRIDGE	119,689	1,016,426.58	—	—	—	—	—	1,490.00	229,397.63
NEW BEDFORD	119,539	893,102.40	25,203.31	3,504.80	330.00	10,057.19	10,269.53	50.00	300,870.60
LOWELL	110,296	826,955.64	—	—	12,211.23	51,997.12	—	—	158,359.93
LYNN	103,081	815,259.34	—	—	5,526.38	—	—	—	115,580.43
SOMERVILLE	99,032	523,491.46	45,742.94	243.01	11,690.57	10,643.60	—	—	67,692.84
LAWRENCE	93,527	431,937.95	4,269.81	1,617.61	—	—	—	—	230,135.69
BROCKTON	65,243	581,586.23	—	—	—	—	—	—	67,692.84
HOLYOKE	60,335	581,586.23	—	—	—	—	—	—	230,135.69
QUINCY	60,055	739,538.80	12,993.82	2,177.90	3,527.19	9,379.31	3,158.27	536.84	63,404.98
NEWTON	53,003	583,725.33	17.52	5,906.23	29,501.56	2,638.39	20,997.04	—	63,404.98
MALDEN	51,789	393,587.83	29,841.45	—	8,929.94	1,858.80	38,911.45	—	214,910.14
HAVERHILL	49,232	399,203.92	12,829.83	437.68	2,254.11	—	—	—	69,544.70
MEDFORD	47,627	275,843.32	—	—	—	—	—	—	141,946.72
CHELSEA	47,247	304,333.30	16,026.50	—	—	—	—	—	44,808.88
PITTSFIELD	46,877	328,237.78	22,089.20	534.51	14,507.14	9,333.54	39,916.20	705.00	94,616.73
FITCHBURG	43,609	394,713.72	—	—	—	—	—	—	57,998.73
SALEM	42,821	360,823.16	9,243.62	95.86	—	—	—	—	162,507.33
EVERETT	42,072	348,299.49	2,601.07	—	5,107.65	20,517.86	—	2,450.00	118,542.88
CHICOOEE	41,882	616,642.75	—	—	—	—	—	—	50,722.45
TAUNTON	39,255	844,212.56	—	1,441.99	4,823.72	8,216.35	—	—	20,768.53
WALHAM	34,746	218,621.35	—	1,144.43	3,602.05	—	—	300.00	68,729.97
REVERE	33,261	202,412.04	—	—	8,422.99	7,408.63	—	100.00	51,036.14
NORTHAMPTON	24,145	251,011.56	2,133.18	—	—	—	—	—	43,398.25
GLOUCESTER	23,375	205,237.20	—	184.54	—	—	—	—	40,065.58
NORTH ADAMS	22,717	130,386.16	—	—	—	—	—	—	34,540.66
BEVERLY	22,685	170,989.65	—	142.29	6,385.80	—	—	40.32	21,849.37
LEMINSTER	22,120	123,320.13	594.31	594.31	—	—	—	—	49,056.66
ATTLEBORO	20,623	103,264.47	107.30	107.30	12.45	—	69.94	—	29,098.30
MELROSE	20,165	190,060.86	228.01	25.30	6,727.00	—	3,106.12	—	29,666.96
PEABODY	19,870	512,888.52	—	—	—	—	—	—	4,637.85
WESTFIELD	19,342	484,898.94	5,615.71	—	1,365.00	—	—	750.00	57,559.07
GARDNER	18,730	144,267.25	3,848.43	—	7,718.00	—	—	—	22,708.35
WOBURN	18,370	165,344.10	—	6.99	—	62.50	—	50.00	29,422.15
MARLBOROUGH	16,236	127,884.95	—	1,528.85	—	—	—	—	42,624.41
NEWBURYPORT	15,656	128,976.59	5,846.97	798.44	—	4,504.28	—	—	33,012.99
39 Cities	2,909,767	\$30,086,498.93	\$343,848.79	\$29,534.50	\$205,331.20	\$180,457.96	\$419,582.80	\$276,538.95	\$250,064.44

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42. ² Includes \$2,266.50 from administration of trust funds. ³ Includes \$5 from administration of trust funds. ⁴ Includes \$25 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES				G. INTEREST		
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other 1
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON	—	—	\$3,079,303.26	\$152,244.72	\$2,492,422.82	\$24,020.00	\$21,537.45	\$9,538.82	\$2,443.00	\$1,225,746.36	\$1,149,621.01
WORCESTER	—	—	808,355.91	3,074.48	—	15,066.00	23,832.08	16,795.12	1,552.69	161,066.77	160,668.79
SPRINGFIELD	—	—	576,542.25	102,105.95	—	—	—	—	—	19,097.88	107,128.54
FALL RIVER	—	—	369,093.51	11,817.95	708.82	6,809.00	15,657.08	11,215.79	—	107,564.98	45,443.63
CAMBRIDGE	—	—	462,562.40	48,805.19	—	25,447.18	18,232.85	6,738.97	—	139,167.51	65,445.52
NEW BEDFORD	—	—	388,785.88	4,966.51	4,342.92	9,485.00	18,451.65	16,417.95	—	80,879.61	60,879.61
LOWELL	—	—	358,843.18	15,495.43	86.40	4,257.00	16,030.22	14,605.00	279.26	10,994.44	54,467.58
LYNN	—	—	434,904.88	16,771.95	—	14,548.87	17,127.17	15,125.40	6,555.39	43,969.84	50,372.41
SOMERVILLE	—	—	286,182.56	20,269.77	—	—	—	—	—	—	26,374.93
LAWRENCE	—	—	259,816.45	9,786.37	—	5,295.00	11,237.40	3,000.00	458.50	827.00	46,977.40
BROCKTON	—	—	243,208.65	3,583.45	—	7,325.00	7,505.45	1,599.64	89.43	23,355.94	44,084.45
HOLYOKE	—	—	180,279.66	36,267.56	—	10,345.00	11,420.10	3,654.64	—	11,101.25	115,232.73
QUINCY	—	—	302,605.27	39,817.41	4.46	—	—	25.76	—	—	88,473.07
NEWTON	—	—	228,663.60	29,927.30	—	10,087.00	6,844.20	8,069.48	314.00	16,046.05	61,557.13
MALDEN	—	—	142,513.63	4,536.03	—	—	5.00	8.00	—	18,458.23	45,236.71
HAVERHILL	—	—	173,639.23	2,769.61	—	10,953.75	4,840.85	2,782.24	646.10	9,431.29	38,243.92
MEDFORD	—	—	128,489.80	—	—	—	—	—	—	29,027.00	18,627.29
CHELSEA	—	—	151,591.58	3,593.77	—	—	—	—	—	—	28,821.55
PITTSFIELD	—	—	145,180.43	22,239.70	378.70	—	—	—	—	—	18,627.29
FITCHBURG	—	—	145,537.33	11,374.07	653.14	3,109.52	7,965.28	3,677.43	309.65	1,902.34	43,172.63
SALEM	—	—	187,560.20	1,274.36	—	2,987.46	3,294.79	1,323.90	111.50	—	31,417.24
EVERETT	—	—	212,439.93	5,226.62	—	13,512.50	5,097.72	2,741.83	—	14,352.21	18,580.72
CHICOPEE	320,849.73	19,879.75	159,951.82	23,304.68	—	1,965.00	2,237.81	1,987.35	—	—	16,861.39
TAUNTON	558,808.02	24,724.20	117,039.53	316.38	—	1,323.00	5,441.00	3,359.70	19.00	33,266.71	16,402.99
WALTHAM	—	—	110,842.74	384.22	195.65	5,093.50	5,346.74	5,534.45	2,032.49	2,571.05	24,199.25
REVERE	—	—	100,267.10	12,070.28	—	—	—	—	—	—	28,388.06
NORTHAMPTON	—	—	78,027.81	14,455.82	63,957.84	1,185.00	—	2,594.00	—	—	38,265.12
GLOUCESTER	—	—	152,721.82	1,658.08	—	1,145.00	—	—	—	—	14,849.00
NORTH ADAMS	—	—	81,454.30	2,385.55	763.40	2,594.50	4,328.80	1,108.61	—	—	4,473.82
BEVERLY	—	—	74,541.00	2,341.04	—	3,202.16	4,132.76	2,868.74	—	—	24,557.11
LEOMINSTER	—	—	71,998.52	818.33	657.31	1,616.00	3,236.00	3,920.69	—	—	6,233.09
ATTLEBORO	—	—	85,106.41	7,142.28	1,853.56	6,083.00	5,524.50	3,798.88	—	4,611.83	28,262.19
MELROSE	—	—	62,878.25	9,580.13	26.10	982.80	2,070.18	1,694.09	551.10	16,101.54	27,657.44
PEABODY	—	—	188,875.53	3,640.60	—	—	—	—	617.10	—	9,878.64
WESTFIELD	239,884.30	5,283.04	61,070.53	6,153.05	—	495.00	2,604.54	2,035.70	31.00	—	15,280.26
GARDNER	—	—	84,781.52	3,202.06	—	3,130.00	4,527.55	70.12	54.02	—	9,623.01
WOBURN	—	—	96,501.78	1,875.70	—	725.00	—	—	—	—	16,441.03
MARLBOROUGH	—	—	61,137.54	2,709.93	—	195.00	—	934.30	—	3,872.03	19,459.83
NEWBURYPORT	—	—	72,477.58	1,339.44	—	—	—	—	6.00	1,632.59	18,659.62
39 Cities	\$2,636,365.88	\$146,712.25	\$10,925,773.29	\$639,395.67	\$2,567,155.77	\$192,983.24	\$228,529.17	\$147,424.00	\$16,070.23	\$2,030,955.98	\$2,669,104.56

1 For detail see Table V, p. 43. 2 Includes \$400,480.28 from gas. 3 Includes \$66,537.64 from gas. 4 Includes gas, amount not specified.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	779,620	\$59,939.30	—	—	\$40,988.22	\$228.09	\$16,430.45	\$1,087.58	\$1,224.96
WORCESTER	190,757	23,885.35	—	—	13,618.30	518.00	7,118.83	2,494.48	155.74
SPRINGFIELD	142,065	38,076.74	—	—	10,229.47	728.00	6,729.43	4,935.62	15,437.22
FALL RIVER	128,993	6,172.53	—	\$47.25	2,781.47	20.00	2,404.15	50.00	869.66
CAMBRIDGE	119,669	8,852.21	—	—	5,738.96	326.00	2,362.00	—	425.25
New Bedford	119,539	10,916.50	—	—	6,292.03	41.75	4,478.07	104.65	—
Lowell	110,296	6,035.49	—	200.00	3,288.38	20.00	2,514.01	13.10	—
Lynn	103,081	7,671.63	—	—	6,314.38	—	1,221.05	136.20	—
SOMERVILLE	99,032	8,374.81	—	—	7,121.96	4.75	2,334.54	6.35	—
LAWRENCE	93,527	6,327.97	—	—	5,144.25	5.40	1,178.32	—	758.15
BROCKTON	62,343	6,327.83	—	—	15.00	—	1,483.65	—	2,558.00
HOLYOKE	60,335	4,136.67	—	—	9,083.30	—	1,585.50	—	—
QUINCY	60,055	10,668.80	—	—	4,259.95	—	1,221.80	—	—
NEWTON	53,003	5,489.50	—	—	2,863.60	—	627.44	7.75	—
MALDEN	51,789	2,508.34	—	—	3,671.58	—	1,605.65	145.58	—
HAVERHILL	49,232	7,130.60	—	—	3,677.05	2.90	1,769.40	152.90	1,767.79
MEDFORD	47,627	8,353.26	—	—	2,242.45	3.65	851.25	—	—
CHELSEA	47,247	3,097.45	—	—	866.09	—	1,163.80	—	12.00
PITTSFIELD	46,877	2,041.89	—	—	1,226.60	—	1,670.02	—	1,165.54
FITCHBURG	43,609	4,062.16	—	—	1,708.70	—	380.91	—	—
SALEM	42,821	2,089.61	—	—	3,030.90	—	1,906.26	—	6.55
EVERETT	42,072	4,437.08	—	—	597.55	—	97.20	—	388.00
CHICOPEE	41,882	2,886.05	—	—	3,178.69	—	949.05	89.49	4.88
TAUNTON	39,255	1,640.97	—	—	6,718.55	—	1,051.14	120.50	636.12
WALTHAM	34,746	4,233.53	—	—	191.85	—	187.78	—	—
REVERE	33,261	8,205.82	—	4.20	820.10	—	319.20	19.25	1,098.41
NORTHAMPTON	24,145	379.63	—	—	—	—	470.15	—	434.50
GLoucester	23,375	3,194.21	—	—	1,772.85	—	655.57	—	1,790.30
NORTH ADAMS	22,717	1,090.07	—	—	—	—	216.35	—	—
BEVERLY	22,685	1,090.07	—	—	31.71	—	667.08	—	—
LEOMINSTER	22,120	2,038.36	—	—	1,975.34	—	—	34.40	—
ATLANTIC	20,623	975.89	.55	—	1,427.36	—	197.09	—	3,612.37
MELROSE	20,165	5,830.86	—	68.15	775.06	—	599.24	—	490.27
PEABODY	19,870	1,438.17	—	5.75	505.50	.75	—	—	—
WESTFIELD	19,342	1,106.59	—	1.10	768.67	—	1.50	—	970.25
GARDNER	18,730	2,443.02	—	—	950.85	—	449.80	—	.35
WOBURN	13,370	1,401.00	—	—	403.84	—	183.75	—	—
WOBURN	16,236	587.59	—	—	469.15	.45	119.40	—	—
NEWBURYPORT	15,656	1,902.40	—	—	—	—	—	—	1,286.00
39 Cities	2,909,767	\$280,914.38	\$128.45	\$348.46	\$164,949.73	\$1,900.49	\$68,801.10	\$9,690.14	\$35,096.01

1 Includes city clerk's fees.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	779,620	\$107,166.20	\$4,752.00	\$3,188.97	\$99,235.23	—	—	—
WORCESTER	190,757	26,566.48	21,113.83	3,602.21	3,291.48	\$242.63	\$716.33	\$600.00
SPRINGFIELD	142,065	18,776.45	4,430.35	1,592.81	12,753.29	—	—	—
FALL RIVER	128,993	9,916.42	171.00	30.00	1,428.33	1,287.09	495.41	15.00
CAMBRIDGE	119,669	9,910.64	7,086.50	126.65	1,379.65	—	—	—
NEW BEDFORD	119,539	5,359.20	—	387.52	4,971.68	—	—	—
LOWELL	110,296	2,742.05	125.00	431.50	2,087.80	97.75	—	2,249.94
LYNN	103,081	7,727.80	3,725.42	1,325.54	1,631.81	—	—	—
SOMERVILLE	99,032	3,208.95	3,200.00	1,052.69	1,052.69	—	—	5,639.00
LAWRENCE	93,527	10,114.44	3,200.00	37.13	1,238.31	65.35	—	—
BROCKTON	65,343	2,920.49	22.59	567.70	709.44	—	1,555.41	—
HOLYOKE	60,335	1,666.03	109.40	386.06	749.07	—	1,421.50	—
QUINCY	60,055	1,988.31	103.40	202.40	787.27	—	10.00	2.50
NEWTON	53,003	8,177.24	986.14	168.79	374.21	—	6,206.20	—
MAIDEN	51,789	1,414.75	1,338.04	746.20	668.55	—	—	—
HAYTHILL	49,232	2,742.92	644.92	310.31	747.73	113.57	136.46	789.93
MEDFORD	47,627	588.16	52.71	12.76	437.08	—	32.50	53.11
CHELSEA	47,247	1,493.70	183.80	414.40	816.85	—	—	78.65
PITTSFIELD	46,877	1,575.06	474.11	100.00	2,577.45	—	—	423.50
FITCHBURG	43,609	4,009.49	2,771.21	154.70	559.08	—	—	524.50
SALEM	42,821	4,127.40	2,414.20	208.93	609.27	5.00	—	800.00
EVERETT	42,072	648.97	241.68	46.48	384.29	—	—	15.00
CHICOPEE	41,882	346.24	126.55	8.00	372.21	11.25	—	1,830.00
TAUNTON	38,256	2,639.40	246.49	48.48	304.25	71.15	723.63	236.31
WALTHAM	34,746	2,989.95	1,534.61	—	451.34	—	—	8.00
REVERE	33,261	439.34	—	6.85	195.83	66.91	—	—
NORTHAMPTON	24,145	512.53	309.85	—	244.29	—	—	—
GLOUCESTER	23,375	2,917.10	2,605.90	10.00	384.10	5.00	—	—
NORTH ADAMS	22,717	304.10	—	—	329.92	219.18	504.73	—
BEVERLY	22,685	486.92	—	389.95	138.95	—	—	—
LEOMINSTER	22,120	1,276.79	152.00	—	160.72	—	—	—
ATTLEBORO	20,623	239.72	23.98	—	129.71	36.91	—	36.00
MELROSE	20,165	248.87	30.00	16.25	524.72	—	—	—
PEABODY	19,870	1,301.48	152.20	19.50	517.36	—	—	—
WESTFIELD	19,342	274.15	58.80	32.50	202.10	—	—	—
GARDNER	18,730	234.60	—	33.00	270.29	—	—	—
WOBURN	18,370	329.87	2.50	—	379.99	24.08	—	—
MARLBOROUGH	16,236	2,488.36	650.00	1,182.72	379.99	20.00	255.65	—
NEWBURYPORT	15,656	3,331.92	2,000.00	565.75	378.73	100.44	278.00	9.00
39 Cities	2,909,767	\$245,703.49	\$63,139.32	\$13,701.89	\$141,502.51	\$2,366.31	\$11,425.82	\$13,567.64

* Includes inspection of oil and petroleum.

1 Forest fires.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B. HEALTH		C. SANITATION			D Other Health and Sanitation
			Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning
BOSTON	779,620	\$208,925.76	\$2,318.37	\$88,322.73	\$3,661.65	\$13,169.43	\$98,573.85	\$4.00
WORCESTER	190,757	113,186.42	23,100.64	15,635.10	991.15	5,638.97	66,534.82	20.40
SPRINGFIELD	142,065	42,360.24	7,496.68	9,162.60	40.77	23,263.47	32.00	—
FALL RIVER	128,993	19,435.11	2,134.80	13,999.31	776.90	—	—	—
CAMBRIDGE	119,669	45,116.38	5,904.30	24,850.51	263.65	2,663.11	11,434.81	—
NEW BEDFORD	64,733.08	328.50	26,058.76	2,234.32	—	32,649.95	869.91	—
LOWELL	110,296	18,021.12	1,802.12	12,404.65	—	1,088.66	3,749.25	—
LYNN	16,286.36	2,510.98	1,712.68	7,002.70	66.95	30.89	6,674.84	—
SOMERVILLE	99,032	13,308.48	7,574.07	—	2,288.00	—	3,894.80	—
LAWRENCE	65,343	168,824.91	163.36	5,035.46	25.00	1,718.11	184.50	—
BROCKTON	60,325	23,223.13	2,361.15	11,393.48	6,499.52	115,625.15	40,736.01	—
HOLYOKE	60,035	49,088.03	1,510.92	10,320.58	87.38	3,263.95	116.60	—
QUINCY	53,093	3,314.50	—	7,621.82	—	36,939.71	2,928.20	—
NEWTON	51,789	17,664.24	11,806.25	705.84	145.55	3,015.58	1,914.72	—
MALDEN	49,232	3,433.90	2,527.70	6,844.70	61.50	—	—	—
HAYRILL	47,657	4,106.80	—	412.50	33.00	83.48	3,576.82	—
MEDFORD	47,237	750.81	429.00	321.21	.60	—	—	—
CHELSEA	46,877	19,254.90	4,008.08	1,102.86	—	14,143.96	—	—
PITTSFIELD	43,609	17,902.94	966.25	2,700.71	479.80	13,356.18	—	—
FITCHBURG	42,821	46,438.51	5,451.78	3,269.50	97.45	30,136.52	7,483.26	—
SALEM	42,072	2,771.47	722.51	475.86	256.80	1,316.30	—	—
EVERETT	41,882	2,962.78	—	2,052.03	10.75	—	—	—
CHICOPPE	39,255	22,647.99	3,204.79	3,204.79	—	18,128.89	1,205.26	—
TAUNTON	34,746	13,273.99	1,043.75	165.43	10.00	8,508.81	3,546.00	—
WALTHAM	33,261	12,977.52	1,212.77	58.57	—	11,432.11	274.07	—
REVERE	24,117	2,417.57	738.00	1,343.87	—	335.70	—	—
NORTHAMPTON	23,375	3,749.88	—	3,689.98	59.90	—	—	—
GLOUCESTER	22,717	1,588.35	43.55	239.79	—	1,305.01	—	—
NORTH ADAMS	22,685	4,128.20	2,035.57	1,827.15	265.48	—	—	—
BEVERLY	22,120	527.66	92.89	353.57	1.40	79.80	—	—
LEOMINSTER	20,623	4,969.79	1,274.00	3,688.59	7.20	—	—	—
ATTLEBORO	20,165	17,291.55	1,383.54	3,117.72	45.53	14,968.54	776.22	—
MELROSE	19,870	32,429.19	—	2,954.40	85.90	29,388.89	—	—
PEABODY	19,342	5,826.12	—	367.29	516.15	4,912.68	—	—
WESTFIELD	18,730	4,841.91	—	103.57	102.95	3,738.96	—	—
GARDNER	18,370	24,032.30	145.70	122.00	5.00	23,923.73	—	—
WOBURN	16,286	14,101.47	—	1,555.15	.15	13,833.77	—	—
MALDENBOROUGH	15,656	2,762.88	—	—	—	140.50	1,067.08	—
NEWBURYPORT	15,656	2,762.88	—	—	—	—	—	—
39 Cities	2,909,767	\$1,083,243.18	\$94,564.34	\$270,584.78	\$19,120.40	\$429,830.81	\$255,573.11	\$24.40
								\$13,545.34

¹ Includes tuberculosis.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
4. Highways.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Remov.	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	779,620	\$25,787.33	\$24,010.02	—	—	—	\$1,777.31	—
WORCESTER	190,757	66,370.28	64,452.10	—	—	—	642.60	\$246.50
SPRINGFIELD	142,065	35,575.36	22,740.52	—	—	—	—	—
FALL RIVER	128,993	18,328.95	16,958.06	—	\$275.98	—	348.97	—
CAMBRIDGE	119,669	1,999.44	1,999.44	—	—	—	—	—
NEW BEDFORD	119,539	23,251.11	23,251.11	—	—	—	—	—
LOWELL	110,206	520.89	520.89	—	—	—	—	—
LYNN	103,081	2,527.53	2,527.53	—	—	—	—	—
SOMERVILLE	99,032	18,550.68	18,464.00	—	—	15.00	—	—
LAWRENCE	93,527	1,108.49	1,108.49	—	—	—	—	—
BROCKTON	65,343	1,584.84	1,046.82	—	—	—	—	—
HOLYOKE	60,335	2,948.47	1,649.76	—	—	—	—	—
QUINCY	60,055	4,680.47	4,202.87	—	1,000.00	—	—	17.50
NEWTON	53,003	783.00	783.00	—	—	—	—	—
MALDEN	51,789	5,369.24	5,294.35	—	—	—	—	—
HAYVERHILL	49,232	510.03	209.39	—	—	—	—	—
MEDFORD	47,627	1,780.26	385.26	—	—	—	—	—
CHELSEA	47,247	4,212.60	4,212.60	—	—	—	—	—
PITTSFIELD	46,877	5,078.84	4,228.80	—	254.04	—	—	97.25
FITCHBURG	43,609	5,971.99	5,971.99	—	—	—	—	—
SALEM	42,821	2,289.17	2,289.17	—	—	—	—	—
EVERETT	42,072	1,733.80	446.58	—	—	—	—	—
CHICPEE	41,882	2,514.77	514.77	—	2,000.00	—	—	—
TAUNTON	39,255	1,019.12	409.12	—	—	—	—	—
WALTHAM	34,746	2,296.48	1,888.23	—	—	150.00	—	258.25
ROVERS	33,261	1,188.64	1,188.64	—	—	—	—	—
NORTHAMPTON	24,145	905.88	888.58	—	—	—	—	—
QUINCY	23,375	2,772.41	1,540.41	—	—	1,077.00	—	17.30
CLIOUENSTER	22,717	828.69	785.19	—	—	—	—	90.00
NORTH ADAMS	22,685	21.74	21.74	—	—	—	—	—
BEVERLY	22,120	5,314.66	4,980.66	—	—	—	—	—
LEOMINSTER	20,623	837.82	774.82	—	—	—	—	—
ATTLEBORO	20,165	186.40	186.40	—	—	—	—	—
MELROSE	19,870	987.31	342.15	—	—	—	—	—
PEABODY	19,342	93.91	93.91	—	—	—	—	—
WESTFIELD	18,730	286.97	286.97	—	—	—	—	—
GARDNER	18,370	4,364.75	4,364.75	—	—	—	—	—
WOBURN	16,236	988.70	850.70	—	—	—	—	—
MARLBOROUGH	15,656	—	—	—	12.50	—	—	—
NEWBURYPORT	—	—	—	—	—	—	125.50	—
39 Cities	2,909,767	\$255,924.37	\$226,226.08	\$13,777.89	\$4,186.93	\$7,718.63	\$2,894.38	\$1,120.46

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Municipal General Hospitals	F Miscellaneous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State		
BOSTON	779,620	\$740,902.34	\$495.50	\$4,722.03	\$938.20	\$48,826.96	\$146,307.53	\$17,908.22	\$321,186.63	\$195,079.80	\$4,437.47
WORCESTER	190,757	296,917.11	4,703.40	3,513.58	997.20	8,984.43	50,592.12	1,055.88	31,244.16	195,810.32	16.02
SPRINGFIELD	142,065	40,958.11	643.50	18,781.77	103.00	8,962.16	12,207.10	—	200.58	—	—
FALL RIVER	81,714.39	81,714.39	—	3,410.34	—	8,112.08	38,824.63	1,001.45	16,808.74	13,550.66	6.49
CAMBRIDGE	128,993	116,351.81	1,019.36	2,216.38	—	6,957.41	17,748.80	5,734.07	24,938.70	57,717.00	—
NEW BEDFORD	119,539	75,080.06	2,265.32	—	4,876.62	6,692.93	21,492.71	2,088.69	165,930.98	—	—
LOWELL	110,206	205,186.13	—	1,804.44	289.00	12,630.31	21,465.69	—	21,465.69	—	—
LYNN	108,081	73,467.89	2,061.20	1,490.52	662.42	12,513.49	31,895.57	379.00	18,825.80	—	—
SOMERVILLE	99,032	47,939.70	2,831.92	4,552.68	299.00	6,080.04	12,625.38	2,714.08	13,695.59	—	—
LAWRENCE	93,527	34,529.01	385.00	4,514.63	26.56	2,326.75	7,537.19	302.62	8,475.59	—	—
BROOKTON	65,343	28,617.46	12,111.46	2,399.73	876.78	6,408.69	3,999.67	808.02	15,777.69	—	—
HOLYOKE	60,335	21,166.22	1,096.00	3,065.42	4,331.46	4,795.71	1,468.13	1,095.98	7,011.69	—	—
QUINCY	87,498.74	108.01	108.01	224.88	574.96	3,878.93	1,896.04	525.07	10,865.67	76,790.29	—
NEWTON	60,055	20,102.90	279.65	392.28	1,581.78	3,878.93	1,896.04	1,208.55	10,865.67	—	—
MALDEN	53,009	41,982.47	983.67	1,820.00	118.00	7,573.89	11,192.80	3,129.99	17,164.13	—	—
HAVERHILL	51,789	41,982.47	983.67	1,820.00	121.50	1,961.74	13,107.77	2,096.99	17,284.96	—	—
MEDFORD	47,627	17,264.64	4,290.36	1,732.01	40.25	3,487.16	7,106.62	1,218.67	7,106.62	68,247.72	—
CHelsea	46,563.22	—	1,092.21	1,508.74	517.41	4,703.95	22,729.82	3,893.72	14,658.32	—	—
PITTSFIELD	46,877	13,343.29	146.48	2,705.70	478.90	2,726.68	4,198.44	3,087.09	—	—	—
FITCHBURG	43,609	114,134.52	709.53	2,556.03	375.16	5,395.98	11,314.62	12,346.41	12,346.41	81,430.59	6.20
SALEM	42,821	47,329.00	3,821.02	2,906.55	224.00	7,257.47	19,655.80	3,982.49	11,566.97	—	8.10
EVERETT	42,072	32,734.68	—	—	314.75	5,490.57	11,379.90	528.00	21.42	—	—
CHICPEE	41,882	8,355.76	26.25	177.25	22.96	2,775.87	4,804.01	—	8,441.73	—	—
TAUNTON	39,255	19,032.75	4,132.65	2,109.76	200.00	2,924.04	1,824.57	502.87	13,234.91	—	—
WALTHAM	34,746	21,227.13	3,369.25	1,045.96	24.00	2,698.17	3,351.97	4,781.91	8,451.29	—	—
REVERE	33,261	18,097.40	297.96	2,741.99	7.00	1,815.77	2,301.28	—	2,676.03	—	—
NORTHAMPTON	33,145	8,905.91	—	—	—	888.65	2,301.28	—	5,093.99	—	—
QUACONTER	23,375	12,655.68	—	3,011.31	4.00	2,127.47	2,448.91	—	987.84	—	—
NORTH ADAMS	22,717	9,722.18	2,604.11	324.00	52.50	4,708.44	9,391.23	3,594.52	6,726.11	—	—
DEVERLY	22,685	26,188.36	—	1,715.56	411.44	1,844.75	5,849.15	—	708.83	—	—
LEONISTON	22,120	10,993.70	1,580.33	539.20	78.96	1,892.91	4,557.26	583.60	5,979.10	—	—
ATTLEBORO	20,623	13,624.62	110.00	422.79	260.00	217.00	1,017.73	—	2,494.05	—	—
MELROSE	20,165	3,988.78	—	—	50.00	1,236.45	5,095.40	306.66	4,364.20	—	—
PEABODY	19,870	17,330.79	4,532.85	1,745.23	67.60	348.98	2,701.32	—	2,567.93	—	—
WESTFIELD	19,342	6,159.97	391.99	9.70	297.21	1,076.80	3,736.08	248.80	2,994.35	12.45	—
GARDNER	18,730	12,194.89	2,988.10	1,180.76	189.00	46.62	1,577.86	1,312.49	3,717.28	—	—
WOBURN	18,370	7,349.47	397.06	95	1,003.58	437.38	1,102.03	312.00	2,036.66	—	—
MALBOROUGH	16,236	4,199.05	15.00	256.00	273.50	535.62	2,935.14	—	—	—	—
NEWBURYPORT	15,656	7,838.97	242.10	1,453.95	—	—	—	—	—	—	—
39 Cities	2,909,767	\$2,499,131.75	\$56,731.24	\$81,252.12	\$15,333.66	\$201,314.06	\$544,222.53	\$63,822.31	\$842,742.72	\$689,236.38	\$4,486.73

* Includes \$181.45 from individuals.

* Children's Institutions Department, Child Welfare Division.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
6. Soldiers' Benefits.

CITIES.	Popu- lation of 1925	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . .	779,620	\$58,823.20	\$34,102.00	\$23,937.45	\$783.75	—
WORCESTER . .	190,757	12,104.50	9,400.00	2,542.50	60.00	\$102.00
SPRINGFIELD . .	142,065	7,465.00	5,270.00	2,075.00	120.00	—
FALL RIVER . .	128,993	6,554.70	2,849.00	3,544.00	—	161.70
CAMBRIDGE . .	119,669	8,191.25	5,214.00	2,917.25	60.00	—
NEW BEDFORD . .	119,539	6,910.50	4,750.00	1,823.50	—	337.00
LOWELL . .	110,296	7,238.50	4,628.00	2,401.50	60.00	149.00
LYNN . .	103,081	13,811.75	11,270.00	2,116.75	425.00	—
SOMERVILLE . .	99,032	8,333.25	6,296.00	1,917.25	120.00	—
LAWRENCE . .	93,527	3,682.50	1,980.00	1,702.50	—	—
BROCKTON . .	65,343	6,871.25	5,284.00	1,407.25	180.00	—
HOLYOKE . .	60,335	1,171.00	1,092.00	79.00	—	—
QUINCY . .	60,055	2,231.50	2,094.00	77.50	60.00	—
NEWTON . .	53,003	2,277.50	1,700.00	577.50	—	—
MALDEN . .	51,789	4,925.70	4,078.00	713.50	—	134.20
HAYERHILL . .	49,232	5,153.95	4,304.00	722.50	—	127.45
MEDFORD . .	47,627	2,301.00	2,192.00	49.00	60.00	—
CHELSEA . .	47,247	2,505.00	1,648.00	750.00	107.00	—
PITTSFIELD . .	46,877	2,347.50	2,166.00	181.50	—	—
FITCHBURG . .	43,609	1,721.50	1,344.00	377.50	—	—
SALEM . .	42,821	5,817.50	4,666.00	1,091.50	60.00	—
EVERETT . .	42,072	2,958.00	2,046.00	808.00	104.00	—
CHICOPEE . .	41,882	686.00	204.00	482.00	—	—
TAUNTON . .	39,255	2,645.97	2,166.00	350.00	60.00	69.97
WALTHAM . .	34,746	1,665.50	1,578.00	87.50	—	—
REVERE . .	33,261	2,102.89	1,624.00	416.00	62.89	—
NORTHAMPTON . .	24,145	1,336.90	1,225.00	34.00	—	77.90
GLOUCESTER . .	23,375	4,259.50	2,982.00	1,277.50	—	—
NORTH ADAMS . .	22,717	1,346.00	1,098.00	248.00	—	—
BEVERLY . .	22,685	3,549.00	3,274.00	90.00	60.00	125.00
LEOMINSTER . .	22,120	1,811.00	1,436.00	375.00	—	—
ATTLEBORO . .	20,623	1,194.00	1,122.00	72.00	—	—
MELROSE . .	20,165	1,886.50	1,674.00	212.50	—	—
PEABODY . .	19,870	1,747.00	1,344.00	343.00	60.00	—
WESTFIELD . .	19,342	2,628.50	2,232.00	276.50	120.00	—
GARDNER . .	18,730	1,015.25	914.00	67.50	33.75	—
WOBURN . .	18,370	1,366.00	720.00	646.00	—	—
MARLBOROUGH . .	16,236	2,939.80	2,414.00	460.00	—	65.80
NEWBURYPORT . .	15,656	4,089.50	3,852.00	177.50	60.00	—
39 Cities . .	2,909,767	\$209,665.86	\$148,232.00	\$57,427.45	\$2,656.39	\$1,350.02

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Schools.

CITIES.	Popu- lation of 1925	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . .	779,620	\$267,877.49	\$63,360.78	\$153,398.94	\$4,887.02	\$46,230.75
WORCESTER . .	190,757	100,421.53	1,362.26	81,606.02	15,381.62	2,071.63
SPRINGFIELD . .	142,065	176,291.28	1,248.32	85,654.98	3,970.03	85,417.95
FALL RIVER . .	128,993	27,271.31	567.69	24,298.50	183.72	2,221.40
CAMBRIDGE . .	119,669	31,839.83	3,422.22	5,045.94	911.80	22,459.87
NEW BEDFORD . .	119,539	35,417.33	301.63	27,646.30	580.15	6,889.25
LOWELL . .	110,296	37,188.56	1,755.82	20,558.74	1,242.47	13,631.53
LYNN . .	103,081	26,295.60	2,417.92	17,769.41	158.45	5,949.82
SOMERVILLE . .	99,032	11,831.55	2,162.46	8,351.27	—	1,317.82
LAWRENCE . .	93,527	10,290.49	1,276.33	8,101.04	—	913.12
BROCKTON . .	65,343	3,867.43	1,555.20	1,573.81	192.30	546.12
HOLYOKE . .	60,335	8,913.46	389.71	7,077.44	969.94	476.37
QUINCY . .	60,055	13,073.52	1,963.76	6,895.65	195.18	4,018.93
NEWTON . .	53,003	22,800.47	2,774.80	19,020.68	944.99	60.00
MALDEN . .	51,789	3,810.21	1,288.87	1,077.95	918.53	524.86
HAVERHILL . .	49,232	6,325.01	188.70	4,531.29	1,132.30	472.72
MEDFORD . .	47,627	4,403.97	3,174.62	493.63	590.09	145.63
CHELSEA . .	47,247	4,940.09	601.75	981.73	1,576.88	1,779.73
PITTSFIELD . .	46,877	13,044.15	665.85	12,083.54	283.26	11.50
FITCHBURG . .	43,609	12,328.51	416.19	9,744.30	1,350.75	817.27
SALEM . .	42,821	2,193.73	708.03	645.28	398.37	442.05
EVERETT . .	42,072	3,752.23	1,473.48	908.16	975.86	394.73
CHICOPEE . .	41,882	1,708.55	619.40	483.78	415.20	190.17
TAUNTON . .	39,255	18,546.70	1,717.96	16,229.15	—	599.59
WALTHAM . .	34,746	1,893.36	711.59	1,117.94	1.15	62.68
REVERE . .	33,261	239.47	—	—	—	239.47
NORTHAMPTON . .	24,145	24,648.18	311.46	11,184.53	180.75	12,971.44
GLOUCESTER . .	23,375	4,629.21	338.98	3,265.96	896.47	127.80
NORTH ADAMS . .	22,717	5,482.16	461.68	4,726.36	216.12	78.00
BEVERLY . .	22,685	12,593.56	450.26	11,245.31	21.50	876.49
LEOMINSTER . .	22,120	6,479.34	725.53	2,944.80	135.61	2,673.40
ATTLEBORO . .	20,623	5,466.07	61.62	4,486.24	732.70	185.51
MELROSE . .	20,165	3,564.61	1,422.34	2,057.40	1.00	83.87
PEABODY . .	19,870	1,165.33	711.33	390.00	—	64.00
WESTFIELD . .	19,342	5,725.46	325.99	5,005.34	—	394.13
GARDNER . .	18,730	3,200.58	213.51	2,712.10	234.77	40.20
WOBURN . .	18,370	7,486.44	3,120.91	4,282.03	26.50	57.00
MARLBOROUGH . .	16,236	4,301.22	3,016.04	525.96	217.75	541.47
NEWBURYPORT . .	15,656	6,359.85	397.20	4,238.30	25.53	1,698.82
39 Cities . .	2,909,767	\$937,667.84	\$107,682.19	\$572,359.80	\$39,948.76	\$217,677.09

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON	779,620	\$17,761.55	\$17,255.26	\$506.29
WORCESTER	190,757	5,643.76	5,555.61	88.15
SPRINGFIELD	142,065	—	—	—
FALL RIVER	128,993	2,575.59	2,575.59	—
CAMBRIDGE	119,669	2,436.52	2,436.52	—
NEW BEDFORD	119,539	1,664.43	1,664.43	—
LOWELL	110,296	1,007.88	1,007.88	—
LYNN	103,081	2,768.99	2,768.99	—
SOMERVILLE	99,032	2,414.11	2,406.84	7.27
LAWRENCE	93,527	656.24	638.80	17.44
BROCKTON	65,343	1,121.34	1,121.34	—
HOLYOKE	60,335	—	—	—
QUINCY	60,055	1,364.21	1,260.62	103.59
NEWTON	53,003	4,737.50	4,307.51	429.99
MALDEN	51,789	1,760.45	1,760.45	—
HAVERHILL	49,232	1,685.03	1,685.03	—
MEDFORD	47,627	1,237.90	1,237.90	—
CHELSEA	47,247	698.39	697.14	1.25
PITTSFIELD	46,877	—	—	—
FITCHBURG	43,609	651.00	651.00	—
SALEM	42,821	1,065.95	1,065.95	—
EVERETT	42,072	792.59	792.59	—
CHICOPEE	41,882	608.38	607.08	1.30
TAUNTON	39,255	334.95	334.95	—
WALTHAM	34,746	1,131.68	1,076.98	54.70
REVERE	33,261	57.00	57.00	—
NORTHAMPTON	24,145	1,011.98	1,011.98	—
GLOUCESTER	23,375	—	—	—
NORTH ADAMS	22,717	589.89	589.89	—
BEVERLY	22,685	287.36	287.36	—
LEOMINSTER	22,120	370.79	370.79	—
ATTLEBORO	20,623	877.01	877.01	—
MELROSE	20,165	959.91	959.91	—
PEABODY	19,870	—	—	—
WESTFIELD	19,342	—	—	—
GARDNER	18,730	—	—	—
WOBURN	18,370	372.36	372.36	—
MARLBOROUGH	16,236	30.75	30.75	—
NEWBURYPORT	15,656	401.73	245.13	216.60
39 Cities	2,909,767	\$59,137.22	\$57,710.64	\$1,426.58

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
9. Recreation.

CITIES.	Popu- lation of 1925	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . .	779,620	\$89,177.68	\$49,873.86	\$2,773.78	\$36,530.04	—
WORCESTER . .	190,757	18,511.93	6,033.89	12,478.04	—	—
SPRINGFIELD . .	142,065	10,601.33	8,493.32	198.46	1,907.55	\$2.00
FALL RIVER . .	128,993	145.09	145.09	—	—	—
CAMBRIDGE . .	119,669	3,050.24	405.00	1,449.00	1,196.24	—
NEW BEDFORD . .	119,539	5,330.87	1,392.12	—	3,938.75	—
LOWELL . .	110,296	6,749.94	5,770.34	500.00	479.60	—
LYNN . .	103,081	1,966.88	1,966.88	—	—	—
SOMERVILLE . .	99,032	729.15	—	—	729.15	—
LAWRENCE . .	93,527	274.13	274.13	—	—	—
BROCKTON . .	65,343	—	—	—	—	—
HOLYOKE . .	60,335	180.00	—	180.00	—	—
QUINCY . .	60,055	44,311.56	—	—	—	44,311.56
NEWTON . .	53,003	664.72	—	664.72	—	—
MALDEN . .	51,789	22.50	22.50	—	—	—
HAVERHILL . .	49,232	41.02	41.02	—	—	—
MEDFORD . .	47,627	56.20	.45	55.75	—	—
CHELSEA . .	47,247	141.40	—	141.40	—	—
PITTSFIELD . .	46,877	1,232.10	340.00	—	892.10	—
FITCHBURG . .	43,609	1,257.27	1,257.27	—	—	—
SALEM . .	42,821	1,874.03	765.50	—	1,108.53	—
EVERETT . .	42,072	504.66	324.40	180.26	—	—
CHICOPEE . .	41,882	—	—	—	—	—
TAUNTON . .	39,255	28.50	—	28.50	—	—
WALTHAM . .	34,746	100.00	100.00	—	—	—
REVERE . .	33,261	—	—	—	—	—
NORTHAMPTON . .	24,145	25.00	25.00	—	—	—
GLOUCESTER . .	23,375	274.40	274.40	—	—	—
NORTH ADAMS . .	22,717	365.00	—	365.00	—	—
BEVERLY . .	22,685	711.45	—	—	711.45	—
LEOMINSTER . .	22,120	25.00	25.00	—	—	—
ATTLEBORO . .	20,623	88.79	88.79	—	—	—
MELROSE . .	20,165	219.85	22.50	45.67	151.68	—
PEABODY . .	19,870	1,442.39	—	1,442.39	—	—
WESTFIELD . .	19,342	.25	—	.25	—	—
GARDNER . .	18,730	5,262.99	—	—	5,262.99	—
WOBURN . .	18,370	—	—	—	—	—
MARLBOROUGH . .	16,236	—	—	—	—	—
NEWBURYPORT . .	15,656	25.00	25.00	—	—	—
39 Cities . .	2,909,767	\$195,391.32	\$77,666.46	\$20,503.22	\$52,908.08	\$44,313.56

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special As- sessments	E. ON TRUST AND INVESTMENT FUNDS						F Miscella- neous
					PUBLIC TRUST FUNDS					Investment Funds	
					Charity	School	Library	Cemetery (for General Care)	Other		
BOSTON	\$1,149,621.01	\$150,589.07	\$223,660.64	\$96,154.29	\$41,096.41	\$27,299.98	\$19,245.72	\$500.00	\$573,281.48	\$17,793.42	—
WORCESTER	160,668.70	21,291.74	90,665.05	6,598.33	18,312.77	697.03	5,748.81	153.24	16,294.65	907.17	—
SPRINGFIELD	107,128.54	26,413.65	69,420.05	8,338.93	1,552.17	—	—	—	1,403.74	—	—
FALL RIVER	45,443.63	11,387.98	31,293.80	17.66	658.70	2,490.88	254.03	—	1,200.00	—	—
CAMBRIDGE	65,445.52	13,636.63	47,958.83	330.24	—	—	—	—	—	—	—
NEW BEDFORD	60,879.01	20,932.86	36,538.41	306.26	1,556.96	2,988.48	14,721.52	45.50	635.72	2,677.45	\$57.89
LOWELL	54,467.58	11,436.56	33,737.47	136.15	75.05	9.09	4,758.80	—	—	2,302.50	—
LYNN	50,372.41	9,701.13	33,737.47	257.10	99.17	228.75	3,645.59	—	—	—	—
SOMERVILLE	26,374.93	10,390.30	14,993.94	—	75.05	199.83	829.70	—	58.50	—	—
LAWRENCE	46,977.40	18,943.34	27,546.23	—	3,521.10	—	—	—	—	—	—
BROCKTON	44,084.45	6,000.49	31,606.37	2,593.50	1,469.34	—	—	—	—	—	—
HOLYOKE	115,232.73	22,302.57	59,630.82	8,448.20	91.01	15,991.83	1,860.65	140.00	567.35	2,330.10	808.81
QUINCY	88,473.07	16,008.45	45,932.93	11,501.83	766.41	19.04	3,081.89	—	79.94	557.08	—
NEWTON	48,885.85	8,558.99	21,261.43	135.34	46.22	—	17,906.43	—	67.39	2,444.38	—
MALDEN	61,457.13	19,562.90	23,509.22	191.43	497.97	207.06	7,558.62	36.57	1,200.00	—	—
HAYVERHILL	45,236.71	11,783.00	22,450.29	—	2,461.64	1,250.00	150.47	—	400.00	—	—
MEDFORD	38,243.92	15,485.10	14,376.11	2,566.09	136.48	—	535.85	—	—	—	—
CHelsea	28,821.55	3,850.39	23,898.83	—	—	—	—	—	—	—	—
PITTSFIELD	18,627.29	6,089.44	9,415.71	3,122.14	15,433.25	62.50	2,305.31	—	2,275.54	—	—
FITCHBURG	43,172.63	5,431.50	16,140.50	1,524.03	1,074.20	1,074.20	2,108.86	1,578.50	1,091.23	—	—
SALISBURY	31,417.24	4,571.84	14,668.03	35.68	6,288.90	2,004.70	373.95	—	—	—	—
EVERETT	18,580.72	6,462.14	9,203.06	536.87	653.30	—	212.36	356.24	—	—	—
CHICOPPE	16,861.39	5,964.20	9,400.55	274.74	—	—	—	—	—	1,160.44	—
TAUNTON	16,402.99	3,804.54	8,840.30	780.83	945.69	—	1,816.88	—	—	1,714.59	—
WALPHAM	24,199.25	5,670.97	14,443.10	1,085.68	—	—	—	—	—	—	—
REVERE	28,388.06	2,320.07	24,898.21	1,169.78	—	—	—	—	—	—	—
NORTHAMPTON	38,265.12	9,622.64	5,244.53	121.61	1,868.41	160.62	20,259.52	728.27	259.52	—	—
GLoucester	14,849.00	3,024.65	8,095.30	—	1,742.97	640.00	—	—	1,346.08	—	—
NORTH ADAMS	4,473.82	1,356.10	2,549.85	25.37	28.51	—	55.31	—	458.68	—	—
BEVERLY	24,557.11	10,389.44	7,124.85	1,921.86	486.13	296.98	4,773.98	—	—	—	—
LEOMINSTER	6,233.09	813.56	4,518.23	—	—	—	—	—	—	—	—
ATLEBORO	28,262.19	2,298.52	5,949.99	63.66	10,408.19	127.50	125.29	—	3,103.60	192.38	42.01
MELROSE	27,657.44	5,743.23	17,733.16	3,388.65	63.96	57.50	849.39	—	500.38	5,546.83	—
PEABODY	9,878.64	4,235.80	4,914.39	67.80	528.14	106.41	—	—	—	—	26.10
WESTFIELD	15,280.26	7,773.20	7,324.69	45.87	—	—	—	—	—	—	—
GARDNER	9,623.01	2,561.33	5,632.83	1,428.85	—	—	—	68.25	68.25	—	—
WOBURN	16,441.03	2,324.51	8,290.20	—	—	330.00	5,406.77	—	89.55	—	—
MARLBOROUGH	19,459.83	12,352.03	5,479.29	117.13	454.04	242.29	700.03	—	9.88	57.93	—
NEWBURYPORT	18,659.62	2,584.94	4,874.68	—	673.57	767.52	4,385.05	—	865.52	—	—
39 Cities	\$2,669,104.56	\$502,829.08	\$1,031,865.17	\$154,400.01	\$111,896.46	\$57,406.87	\$126,094.26	\$3,606.57	\$608,508.92	\$70,749.97	\$1,747.25

TABLE VI. Summary of Revenue Receipts.

Cities.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON	\$80,152,842.24	\$48,809,368.26	\$334,321.72	\$272,388.66	\$476,641.27	\$478.04	\$423,053.67	\$67,564.75	\$1,612,128.43	\$5,723,970.80	\$57,539.27	\$2,375,367.37
Worcester	11,376,554.31	9,134,529.70	38,910.94	10,941.40	155,454.79	187.85	172,811.25	1,436.00	663,827.36	811,430.39	57,245.89	321,735.56
Springfield	10,140,667.66	8,511,028.33	37,519.70	44,334.23	63,756.69	—	301,954.92	5,725.49	371,163.68	678,648.20	—	126,226.42
Fall River	6,056,955.64	5,610,375.84	36,518.15	27,559.71	93,140.93	—	19,251.16	1,500.00	166,749.09	381,620.28	33,681.87	153,008.61
Cambridge	6,765,229.30	5,699,649.61	35,832.43	17,278.78	33,194.66	1,827.62	19,139.33	1,490.00	229,397.63	511,367.59	50,419.00	204,613.03
New Bedford	5,985,177.02	5,985,177.02	20,342.25	28,765.88	107,082.28	—	81,878.22	—	229,027.21	398,095.31	44,354.60	139,747.06
Lowell	5,666,801.68	4,714,411.25	17,433.75	30,002.84	77,998.47	—	50,976.53	50.00	300,870.60	374,423.01	33,171.48	65,462.02
Lynn	5,513,700.58	4,261,679.84	19,364.55	33,546.26	23,850.59	—	57,823.50	—	158,389.93	451,672.83	—	94,342.25
Somerville	3,512,503.67	2,922,924.76	18,884.52	19,270.93	27,921.90	1,929.50	75,083.77	—	67,092.84	306,452.33	—	26,374.93
Lawrence	4,541,216.83	4,020,023.85	12,964.54	16,240.90	52,120.49	37.56	26,846.99	—	230,135.69	246,792.10	16,519.52	67,440.39
Brockton	3,511,646.25	2,873,562.20	11,657.91	22,856.93	27,955.42	—	20,693.53	—	63,404.98	1,460,600.14	—	126,333.98
Holyoke	4,968,856.50	3,236,121.33	5,820.50	17,642.85	45,289.18	30.00	13,106.50	536.84	*214,910.14	342,427.84	25,419.74	88,473.07
Quincy	3,884,954.22	3,039,576.75	20,399.76	10,710.84	44,693.07	—	155,159.96	—	69,514.70	258,590.90	25.76	100,404.01
Newton	3,914,775.35	3,275,347.51	9,061.06	4,601.89	46,925.59	—	16,999.50	570.00	*81,150.81	147,049.66	25,314.68	77,503.18
Malden	2,438,699.35	1,900,971.72	4,067.06	13,307.74	12,771.06	—	16,880.42	200.00	141,946.72	176,408.84	73.00	63,694.94
Haverhill	2,317,985.81	1,911,761.95	7,957.51	4,424.86	14,679.31	—	35,046.49	705.00	44,808.88	128,489.80	19,222.94	47,675.21
Medford	2,212,260.83	1,763,418.12	10,764.91	10,520.55	7,972.58	585.81	25,977.67	—	64,616.73	155,185.35	—	57,848.55
Pittsfield	2,088,384.62	1,736,944.80	7,221.67	8,555.14	17,425.23	—	83,812.93	—	57,998.73	167,798.83	—	18,627.29
Fitchburg	2,208,499.13	1,783,744.25	6,246.36	6,890.54	12,438.26	—	15,158.14	—	162,507.33	156,911.40	15,061.88	31,417.24
Salem	2,120,974.10	1,739,468.27	3,389.08	4,845.58	12,448.01	—	11,208.59	2,450.00	50,722.45	217,666.55	21,352.05	9,882.93
Everett	2,201,924.30	1,824,166.53	5,784.00	5,298.96	18,375.32	—	25,625.51	—	118,542.88	189,487.70	16,961.39	16,861.39
Chicopee	2,174,757.51	1,598,002.16	4,904.50	7,971.35	17,534.53	312.22	49,336.69	—	20,268.53	523,985.98	6,190.16	49,669.70
Taunton	2,068,157.58	1,222,609.73	4,125.69	5,896.04	10,873.66	—	14,482.06	300.00	68,729.97	700,888.13	10,142.70	26,770.30
Waltham	1,650,285.58	1,408,091.19	15,469.54	2,517.41	7,143.49	—	11,385.12	100.00	51,036.14	111,429.61	18,007.18	38,388.06
Revere	1,931,690.39	1,704,147.91	16,409.54	5,086.23	7,143.49	—	13,088.35	—	43,498.25	112,337.38	—	28,265.12
Northampton	1,024,025.42	726,962.68	3,404.41	5,379.50	37,530.14	—	11,860.39	—	40,665.58	156,441.47	—	38,265.12
Gloucester	1,261,047.57	1,036,314.88	5,771.41	2,476.50	6,909.21	—	184.54	—	34,540.66	154,379.90	—	14,849.00
North Adams	898,669.18	737,066.81	1,860.50	2,476.50	6,909.21	—	11,427.81	—	49,056.66	84,603.25	3,779.00	38,265.12
Beverly	1,522,316.24	1,337,460.97	1,594.00	2,105.12	10,136.50	40.32	10,249.86	—	29,096.36	76,852.04	1,083.91	24,557.11
Leominster	742,522.96	604,543.24	1,350.50	1,370.29	11,838.80	—	1,130.06	—	29,069.90	73,474.16	10,203.66	10,844.92
Attleboro	1,102,900.54	922,861.04	3,264.00	3,874.12	9,636.91	—	4,827.54	—	29,696.36	94,102.25	8,772.69	34,067.72
Melrose	1,128,850.96	926,810.33	3,878.75	7,007.50	7,393.72	—	22,977.26	—	34,873.66	72,493.48	15,957.48	43,758.98
Peabody	1,324,443.08	978,877.97	1,813.50	8,067.54	7,393.72	—	1,298.62	—	57,559.07	438,788.02	5,364.17	9,878.64
Westfield	1,152,969.65	633,939.65	6,443.72	22,713.84	22,713.84	—	9,341.26	750.00	22,708.35	436,819.07	—	15,280.26
Gardner	895,161.13	737,033.97	2,951.50	4,298.81	6,673.50	—	12,011.37	—	29,422.15	88,044.48	5,166.24	9,623.01
Woburn	770,401.03	599,113.65	2,231.08	1,821.50	1,890.70	—	69.49	50.00	32,024.41	98,377.47	7,781.69	16,441.03
Marlborough	679,880.99	543,840.78	944.74	1,967.00	5,243.52	—	6,033.13	—	33,012.99	63,847.47	1,659.50	23,331.86
Newburyport	621,018.62	484,944.63	1,378.00	2,898.00	2,820.40	1.00	6,045.41	—	28,020.95	73,817.02	201.00	20,292.21
39 Cities	\$176,618,049.03	\$142,937,419.49	\$719,311.46	\$695,521.39	\$1,573,872.06	\$5,425.70	\$1,953,191.25	\$81,118.40	\$5,851,719.24	\$16,915,402.86	\$585,006.64	\$4,700,060.54

1 Includes \$2,266.50 from administration of trust funds.

2 Includes \$5 from administration of trust funds.

3 Includes \$25 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1925	A Total Ex- penses	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	779,620	\$1,725,487.44	\$42,249.62	\$66,119.66	\$718,419.17	\$652,794.70	\$245,904.29
WORCESTER	190,757	347,311.02	12,753.19	22,126.69	135,027.85	113,373.33	64,029.96
SPRINGFIELD	142,063	430,937.98	4,924.15	10,253.06	178,917.22	140,488.82	96,354.73
FALL RIVER	128,993	252,079.09	18,789.84	13,463.47	72,956.36	112,351.54	34,517.88
CAMBRIDGE	119,669	270,516.19	26,088.56	16,969.75	95,658.98	84,297.53	47,501.37
NEW BEDFORD	113,539	244,055.04	11,940.77	14,826.67	79,594.96	90,260.78	48,331.66
LOWELL	110,296	244,676.85	9,194.16	13,888.26	78,796.64	111,582.63	31,245.16
LYNN	103,081	173,473.47	6,303.38	10,851.03	51,569.18	64,045.02	20,504.86
SOMERVILLE	99,032	144,180.53	5,096.96	9,143.84	59,016.51	64,045.02	16,849.83
LAWRENCE	93,527	170,282.32	—	18,196.91	63,710.85	54,073.39	24,393.23
BROCKTON	65,343	138,341.79	4,089.76	6,147.51	56,253.59	49,371.42	22,479.51
HOLYOKE	60,335	156,418.52	3,477.79	7,237.93	51,268.01	49,543.51	29,891.28
QUINCY	60,055	144,329.24	6,397.85	8,537.98	68,713.44	49,600.19	11,079.78
NEWTON	53,003	152,777.73	486.86	8,442.98	55,228.01	67,924.75	20,695.13
MALDEN	51,789	75,060.17	2,848.34	8,128.82	38,137.96	25,033.21	2,891.84
HAVERHILL	49,232	90,977.49	—	13,562.07	39,069.57	25,967.31	12,378.54
MEDFORD	47,627	106,084.71	9,447.64	7,211.79	42,327.68	37,314.01	12,400.45
CHelsea	47,247	109,646.89	8,126.90	8,391.63	29,832.88	27,347.15	35,951.47
PITTSFIELD	46,877	82,214.74	4,720.04	2,006.27	36,475.20	32,017.53	6,995.70
PITTSBURG	43,609	86,251.90	5,564.97	4,227.75	31,624.12	35,125.64	9,709.42
SALEM	42,821	87,582.25	8,379.90	6,071.24	32,056.01	35,893.09	5,182.01
EVERETT	42,072	98,615.41	9,029.07	6,741.17	39,403.77	39,305.72	4,135.68
CHICAGOPE	41,882	79,559.79	641.35	4,407.09	39,840.50	23,267.56	11,403.29
TAUNTON	39,245	66,823.94	5,402.29	5,394.43	29,773.38	20,787.44	5,466.40
WALTHAM	34,746	82,132.59	6,277.05	9,016.22	27,945.03	33,884.02	5,060.27
REVERE	33,261	82,916.59	3,173.19	7,249.12	39,626.04	24,098.59	8,069.65
NORTHAMPTON	24,145	47,176.31	374.16	1,620.44	18,080.96	18,477.47	11,090.28
GLoucester	23,375	71,981.76	—	10,007.85	29,378.14	20,905.49	4,492.82
BEVERLY	22,717	43,874.26	264.61	1,113.64	20,361.84	17,641.35	5,017.01
NORTH ADAMS	22,685	62,475.88	3,015.97	4,423.80	27,686.71	22,332.39	11,106.73
LEominster	22,120	34,625.36	2,667.56	1,696.15	13,964.48	5,100.44	3,493.30
ATLEBORO	20,623	50,019.48	1,12.55	3,879.14	21,996.84	20,537.56	12,409.65
MELROSE	20,165	69,815.41	1,841.99	2,725.66	23,382.50	29,455.61	9,354.96
PEABODY	19,870	50,732.94	4,379.46	4,147.60	24,136.38	8,714.54	1,451.52
WESTFIELD	19,342	34,256.76	1,825.59	2,822.59	15,337.91	11,451.52	2,819.15
GARDNER	18,730	33,598.57	2,649.59	2,933.12	14,069.91	10,196.82	3,749.13
Woburn	18,370	42,379.70	1,354.98	2,417.19	17,762.02	16,990.86	3,854.65
MArlborough	16,236	38,437.60	3,778.68	2,167.47	15,235.87	12,000.78	5,254.80
NEWburyport	15,656	22,923.51	549.24	1,283.39	12,354.30	6,036.24	2,700.34
39 Cities	2,909,767	\$6,244,331.22	\$237,518.01	\$348,451.58	\$2,464,960.77	\$2,275,921.28	\$917,479.58

TABLE VII. — Maintenance of Departments — Continued.
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	
BOSTON	\$718,419.17	\$64,172.69	\$55,185.79	\$249,676.21	\$270,998.39	\$25,883.10	\$52,502.99
WORCESTER	135,027.85	22,127.13	150,491.77		51,077.81		2,400.34
SPRINGFIELD	178,917.22	24,617.71	21,122.93	38,606.22	92,205.90	8,930.80	1,866.52
FALL RIVER	72,956.36	13,184.41	11,544.56	10,688.04	29,614.77	497.94	1,924.58
CAMBRIDGE	93,668.38	13,944.67	148,267.09		28,442.14	4,165.08	840.00
NEW BEDFORD	79,384.96	12,986.90	138,310.51		24,478.05	3,569.50	2,150.00
LOWELL	78,706.64	13,638.75	125,018.26		29,473.01	5,349.76	3,266.86
LYNN	71,509.18	8,276.37	10,800.55	15,970.32	32,586.74	300.00	3,635.00
SOMERVILLE	59,016.51	6,677.76	125,100.53		24,039.37	2,648.85	550.00
LAWRENCE	63,710.85	10,448.73	11,137.83	19,992.65	17,158.14	2,683.50	2,290.00
BROCKTON	56,253.59	6,735.97	7,184.42	17,820.35	23,244.00	18.85	1,250.00
HOLYOKE	51,268.01	7,228.32	9,101.00	12,300.00	30,508.68	609.75	1,320.26
QUINCY	68,713.44	10,865.93	6,518.76	16,376.23	32,598.85	268.67	2,085.00
NEWTON	55,228.01	10,277.13	17,465.94		25,316.83		2,168.11
MAIDEN	38,137.96	5,199.37	14,414.24		17,000.00		1,523.75
HAYRHILL	39,069.57	9,614.41	110,977.89		13,877.30	655.90	1,914.07
MEDFORD	42,327.68	6,575.14	4,082.07	14,101.70	16,013.77	1,494.00	1,555.00
CHILSEA	29,832.88	2,934.05	110,846.09		12,944.74		1,614.00
ROSLINDALE	36,475.20	5,683.85	4,213.87	8,365.30	17,229.68	562.25	982.30
FITCHBURG	31,624.12	4,916.37	111,838.15		13,283.97		575.00
SALEM	32,036.01	3,660.76	4,860.54	7,558.64	15,401.07		530.00
EVERT	39,403.77	8,354.25	6,478.19	7,784.15	15,977.58	279.60	1,135.00
CHICOPEE	39,840.50	7,028.45	4,955.83	11,436.71	15,024.51	260.00	1,234.69
TAUNTON	29,773.38	5,257.84	10,500.00		12,176.60	604.25	
WALTHAM	27,945.03	4,730.56	13,314.70		9,079.77		820.00
REVERE	39,626.04	5,674.39	5,591.52	12,032.04	14,897.84	300.00	1,130.25
NORTHAMPTON	18,080.96	4,187.45	2,760.21	4,774.57	5,975.38	141.85	241.50
GLOUCESTER	29,378.14	4,844.00	4,152.89	6,926.15	12,198.82	116.28	1,140.00
NORTH ADAMS	20,301.84	3,309.89	18,402.43		8,323.57		325.95
BEVERLY	27,686.71	3,510.84	4,922.66	5,533.02	12,245.19		1,475.00
LEOMINSTER	13,964.48	1,197.93	2,818.21	3,141.01	5,893.85	159.35	755.00
ATTLEBORO	21,996.84	2,425.37	25,648.55	4,839.06	8,618.56		465.00
MELROSE	23,382.50	4,450.14	4,546.99	6,012.68	6,234.00	199.99	1,938.70
PEABODY	24,136.38	3,420.13	3,263.72	7,151.16	10,301.37		
WESTFIELD	15,337.91	1,821.50	16,233.87		6,957.54		325.00
GARDNER	14,069.91	3,060.00	1,946.27	2,720.00	6,096.03	307.61	660.00
WOBURN	17,762.02	2,299.82	3,214.92	5,087.28	6,500.00	356.37	890.00
MARLBOROUGH	15,235.87	2,256.22	15,555.27		6,178.01		69.34
NEWBURYPORT	12,354.30	2,472.23	4,251.54		5,361.19		
39 Cities	\$2,464,960.77	\$336,027.33	\$495,040.89	\$495,093.49	\$977,833.02	\$60,363.25	\$100,602.79

* Treasurer and city clerk.

* Treasurer and collector.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Super- intendent of Buildings	Election and Registration	Miscellaneous
BOSTON	\$652,794.70	\$118,125.16	\$44,013.84	—	\$81,432.27	—	\$22,063.66	\$293,084.32	\$94,075.45
WORCESTER	113,373.33	12,182.08	18,036.78	\$5,536.67	—	\$15,175.86	30,376.93	26,534.59	5,530.42
SPRINGFIELD	140,488.82	14,073.55	17,035.37	2,400.00	6,626.46	42,882.28	21,931.44	25,858.44	10,006.28
FALL RIVER	112,351.54	24,481.88	15,963.73	4,000.00	—	12,918.93	13,900.68	16,522.16	28,164.16
CAMBRIDGE	84,297.53	9,415.06	15,269.41	4,693.61	—	7,784.33	7,560.95	38,528.19	1,045.98
NEW BEDFORD	90,260.78	5,898.78	32,436.46	4,236.48	—	27,171.73	8,098.33	10,900.80	5,328.20
LOWELL	111,582.63	11,294.13	11,925.45	2,471.62	3,473.49	10,085.81	7,917.32	50,982.10	13,432.71
LYNN	11,471.35	8,294.92	11,925.45	—	—	12,471.86	10,022.05	12,088.22	9,696.62
SOMERVILLE	4,315.71	11,340.14	11,340.14	3,245.42	—	8,659.95	7,439.55	10,845.30	6,713.56
LAWRENCE	3,600.00	9,215.32	2,025.62	2,025.62	—	9,969.67	4,745.17	27,711.99	1,225.83
BROCKTON	49,371.43	5,685.86	9,519.49	2,503.87	—	18,388.12	5,986.22	8,565.90	100.00
HOLYOKE	64,543.51	13,994.30	7,188.04	2,593.87	14,701.91	12,754.55	3,162.60	10,088.24	1,225.83
QUINCY	49,600.19	8,345.90	6,698.88	2,040.18	7,633.08	14,876.42	—	5,840.76	1,310.59
NEWTON	67,924.75	7,227.00	12,577.02	2,050.00	—	25,911.95	13,113.51	4,952.21	111.75
MALDEN	25,053.21	2,998.50	5,274.57	423.55	—	6,883.54	1,013.00	2,645.26	2,645.26
HAVERHILL	25,967.31	3,738.80	6,310.95	423.55	—	8,777.63	—	2,472.85	7,741.88
MEDFORD	34,697.15	2,982.20	7,459.60	2,761.81	—	11,278.31	—	5,840.76	111.75
CHELSEA	27,344.01	3,337.65	7,400.42	3,550.63	—	11,278.31	—	5,840.76	111.75
PITTSFIELD	32,017.53	1,524.59	6,203.98	—	8,149.41	10,073.17	3,838.84	5,135.16	146.95
FITCHBURG	35,125.04	3,546.20	7,829.46	2,035.90	7,827.83	4,876.83	5,040.47	3,530.10	438.85
SALEM	35,893.09	6,996.26	6,276.39	2,059.86	—	6,477.46	3,001.72	5,274.26	5,807.14
EVERETT	39,305.72	1,995.10	6,106.18	2,033.59	5,997.50	12,274.75	—	7,010.93	3,887.67
CHICOPPEE	23,207.56	1,236.53	4,777.47	1,902.78	—	8,443.39	—	4,448.63	2,456.76
TAUNTON	20,787.44	1,021.47	6,213.66	1,500.00	—	2,792.60	2,393.05	6,577.75	288.91
WALTHAM	33,834.02	3,188.27	5,223.60	1,600.00	—	11,711.57	2,252.39	2,367.00	7,491.19
REVERE	24,098.59	2,577.05	4,558.70	—	9,071.54	4,620.38	1,565.21	1,705.71	1,705.71
NORTHAMPTON	18,477.47	1,237.19	5,612.32	1,135.00	—	4,807.12	1,780.59	5,549.34	136.50
GLOUCESTER	20,905.49	2,015.62	6,619.91	1,723.77	—	4,427.56	—	3,339.97	998.07
NORTH ADAMS	17,641.35	1,234.66	4,793.36	3,420.39	3,749.08	3,420.39	—	3,468.13	975.73
BEVERLY	22,332.39	2,100.00	5,427.25	1,529.85	5,176.75	4,599.09	—	3,359.53	139.92
LYNN	5,100.44	1,021.14	2,790.98	—	—	—	—	1,283.34	4.98
ATTLEBORO	20,537.56	1,204.26	4,041.98	1,315.52	7,045.77	7,420.40	—	1,470.69	2,924.42
MELROSE	29,455.61	1,035.15	3,450.00	—	15,623.99	7,144.19	—	2,875.00	139.61
PEABODY	8,714.54	2,389.54	3,450.00	—	—	—	—	523.15	—
WESTFIELD	11,451.52	1,941.00	3,330.16	—	5,657.21	—	—	1,345.08	319.25
GARDNER	10,196.82	2,128.59	2,560.00	—	—	3,843.90	—	1,457.29	59.92
WOBURN	16,990.86	1,093.51	3,713.24	550.00	7,198.93	147.29	—	4,227.97	—
MARLBOROUGH	12,000.78	2,271.24	3,213.05	—	—	3,976.65	—	2,539.84	—
NEWBURYPORT	6,036.24	830.23	2,716.53	200.00	—	—	—	2,289.48	—
39 Cities	\$2,275,921.28	\$305,722.51	\$341,094.61	\$53,005.73	\$189,365.22	\$351,129.49	\$175,638.47	\$631,479.78	\$228,465.47

¹Included in Table 1 D. See Treasurer.

TABLE VII. — *Maintenance of Departments — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1925	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	779,620	\$7,789,009.43	\$4,128,351.41	\$3,214,520.69	\$18,678.18	\$375,570.12	\$33,675.95	\$18,213.08
WORCESTER	190,757	1,705,885.34	877,024.77	742,597.17	2,157.91	56,102.98	27,373.01	629.50
SPRINGFIELD	142,065	1,448,479.90	596,878.96	762,760.34	1,558.52	49,680.76	37,526.32	125.00
FALL RIVER	128,993	999,401.59	501,700.59	461,179.85	—	19,875.62	14,760.53	1,885.00
CAMBRIDGE	119,669	951,266.88	464,700.66	395,007.41	1,080.63	20,582.13	16,772.33	53,123.72
NEW BEDFORD	119,539	1,140,521.01	570,042.12	507,111.71	567.34	40,999.11	22,200.73	—
LOWELL	103,961	824,327.27	348,959.64	439,268.47	1,631.95	21,728.69	12,583.52	155.00
LYNN	103,086	760,647.05	315,267.64	395,452.85	1,631.36	7,904.94	19,172.56	30,267.70
SOMERVILLE	99,032	545,435.00	232,687.26	268,336.90	1,536.64	6,082.41	10,216.44	26,505.35
LAWRENCE	93,527	742,588.89	343,368.36	373,181.99	1,383.26	15,727.70	5,992.58	4,135.00
BROCKTON	63,343	496,344.01	198,895.01	268,356.35	284.68	13,540.28	13,967.17	1,300.52
HOLYOKE	60,335	556,717.97	221,046.18	218,326.59	718.40	8,909.39	7,116.71	—
QUINCY	60,055	489,687.95	216,321.53	214,566.25	376.09	12,703.02	14,367.34	763.72
NEWTON	51,789	322,205.36	245,848.32	208,214.83	432.00	10,580.40	52,319.81	810.00
MALDEN	49,232	137,817.83	137,817.83	167,182.24	726.83	10,588.91	10,981.35	616.53
HAVERHILL	47,627	146,703.92	146,703.92	210,806.44	373.51	7,122.43	14,976.17	679.51
MEDFORD	283,199.06	107,353.20	107,353.20	153,062.48	2,450.00	6,045.85	6,446.15	7,841.38
CHelsea	423,601.16	168,997.50	168,997.50	219,068.64	89.25	10,765.63	2,499.65	22,180.49
PITTSFIELD	245,866.19	124,477.05	124,477.05	102,036.70	88.88	8,630.57	3,095.60	7,537.39
FITCHBURG	284,148.56	112,059.02	112,059.02	156,709.57	4,930.36	6,692.62	17,070.43	1,975.00
SALEM	295,613.83	123,595.97	123,595.97	134,983.06	—	4,561.12	17,070.43	15,403.25
EVERETT	327,409.53	123,112.58	123,112.58	182,258.45	—	10,335.84	955.38	9,896.28
CHICOPPEE	251,971.60	103,106.61	103,106.61	140,826.23	251.00	5,872.30	2,116.46	50.00
TAUNTON	99,778.67	99,778.67	122,792.04	122,792.04	—	2,849.78	9,514.00	12,144.95
WALTHAM	247,188.39	34,746	99,481.26	97,568.67	504.91	4,783.67	22,905.43	21,944.45
REVERE	33,261	234,083.58	87,726.19	127,804.16	—	3,933.75	9,043.69	60.00
NORTHAMPTON	24,145	128,949.15	48,154.23	71,459.20	749.79	4,559.68	3,966.25	2,422.54
GLOUCESTER	188,118.79	76,353.02	90,235.03	90,235.03	1,333.99	1,964.96	15,809.25	3,181.20
NORTH ADAMS	22,717	114,807.71	53,653.62	54,418.75	—	2,054.14	1,500.00	922.23
BEVERLY	22,685	226,038.08	91,285.41	113,495.65	—	4,547.91	5,786.88	10,922.23
LEONISTER	22,120	108,033.06	21,145.65	75,527.77	—	1,990.87	9,163.77	225.00
ATLORO	20,623	155,489.88	43,160.60	106,039.05	12.09	2,167.20	3,518.44	592.50
MALDEN	121,340.37	49,465.93	49,465.93	57,552.32	208.50	4,604.63	9,218.23	290.72
PALMOR	19,870	160,656.50	51,649.56	89,765.04	—	4,690.96	13,679.91	862.03
WESTFIELD	19,342	89,798.12	37,165.45	44,339.11	2,311.09	2,651.54	3,100.73	100.00
GARDNER	18,730	76,216.94	20,188.30	40,221.37	—	5,905.53	3,901.94	—
WOBURN	18,370	93,990.74	36,706.41	51,609.74	663.30	1,774.91	2,941.94	254.44
MARLBOROUGH	16,236	92,869.12	36,240.67	42,268.04	100.00	2,821.98	11,338.43	—
NEWBURYPORT	15,656	79,138.77	34,724.53	36,010.35	—	1,039.15	6,460.24	904.50
39 Cities	2,909,767	\$24,126,571.19	\$11,302,392.63	\$11,256,921.54	\$42,832.09	\$786,415.26	\$470,278.00	\$267,731.67

TABLE VII. — *Maintenance of Departments — Continued.**2 B. Police Department.*

CITIES.	A	B	C	D	E	F
	TOTAL EXPENSES	Salaries and Wages	Equipment, Maintenance, and Repairs	Fuel and Light	Maintenance of Buildings and Grounds	Other Expenses
BOSTON . . .	\$4,128,351.41	\$3,720,234.64	\$181,976.15	\$57,377.01	\$91,988.91	\$76,774.70
WORCESTER . . .	877,024.77	787,378.16	54,981.50	6,072.19	7,518.45	21,074.47
SPRINGFIELD . . .	596,878.96	555,029.00	21,263.20	4,547.04	4,362.98	11,676.74
FALL RIVER . . .	501,700.59	470,224.33	14,925.50	5,461.36	3,223.75	7,865.65
CAMBRIDGE . . .	464,700.66	442,556.48	14,992.83	1,131.67	1,414.56	4,605.12
NEW BEDFORD . . .	570,042.12	547,321.17	10,055.77	3,689.35	4,217.72	4,758.11
LOWELL . . .	348,959.64	338,913.68	3,916.75	2,027.40	2,630.59	1,471.22
LYNN . . .	315,267.64	287,103.77	14,077.38	2,619.92	3,135.79	8,330.78
SOMERVILLE . . .	232,687.26	223,356.12	3,748.93	1,589.10	681.77	3,311.34
LAWRENCE . . .	343,368.36	320,053.67	9,752.12	2,527.33	1,707.29	9,327.95
BROCKTON . . .	198,895.01	182,512.83	6,488.55	1,533.89	4,194.34	4,165.40
HOLYOKE . . .	221,046.18	210,963.77	6,886.30	—	64.75	3,131.36
QUINCY . . .	216,921.53	206,730.21	5,877.66	1,338.36	325.50	2,649.80
NEWTON . . .	245,848.32	235,397.11	5,042.73	1,371.56	1,424.39	2,612.53
MALDEN . . .	137,817.83	125,490.51	5,635.31	1,109.95	664.77	4,917.29
HAVERHILL . . .	146,703.92	133,842.92	6,555.41	946.67	1,148.09	4,210.83
MEDFORD . . .	107,353.20	101,501.67	2,529.84	1,118.15	224.80	1,978.74
CHELSEA . . .	168,997.50	159,761.84	3,780.15	1,571.64	2,297.47	1,586.40
PITTSFIELD . . .	124,477.05	117,365.93	2,907.52	1,470.40	319.71	2,413.49
FITCHBURG . . .	112,659.02	103,086.34	4,197.27	1,690.73	1,350.30	2,334.38
SALEM . . .	123,595.97	117,122.12	2,926.59	1,601.26	865.37	1,080.63
EVERETT . . .	123,112.58	119,127.39	1,784.44	565.89	523.83	1,111.03
CHICOPEE . . .	103,106.61	96,643.07	4,581.86	236.09	164.37	1,481.22
TAUNTON . . .	99,778.67	94,340.89	1,648.76	1,294.40	723.90	1,770.72
WALTHAM . . .	99,481.26	91,104.03	5,014.49	1,707.43	697.30	958.01
REVERE . . .	87,726.19	81,524.71	3,166.78	1,333.12	574.50	1,127.08
NORTHAMPTON . . .	48,154.23	42,421.89	336.56	772.91	385.22	4,237.65
GLOUCESTER . . .	76,353.02	66,294.49	3,147.19	2,333.43	1,736.02	2,841.89
NORTH ADAMS . . .	53,653.62	50,498.50	566.63	797.92	456.30	1,334.27
BEVERLY . . .	91,285.41	83,145.89	4,535.93	1,037.78	231.94	2,333.87
LEOMINSTER . . .	21,145.65	18,963.54	1,454.99	—	—	727.12
ATTLEBORO . . .	43,160.60	37,366.31	2,979.98	518.67	—	2,295.64
MELROSE . . .	49,465.93	43,113.99	5,122.12	—	56.55	1,173.27
PEABODY . . .	51,649.56	46,073.25	3,127.56	36.70	343.57	2,068.48
WESTFIELD . . .	37,165.45	34,352.82	705.11	231.30	385.41	1,490.81
GARDNER . . .	26,185.30	22,688.15	1,780.59	79.58	967.94	669.04
WOBURN . . .	36,706.41	35,635.00	664.12	27.07	38.92	341.30
MARLBOROUGH . . .	36,240.67	32,992.40	1,310.55	921.34	206.67	809.71
NEWBURYPORT . . .	34,724.53	32,162.62	857.62	762.95	467.93	473.41
39 Cities . . .	\$11,302,392.63	\$10,414,395.21	\$425,302.74	\$113,451.56	\$141,721.67	\$207,521.45

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$3,214,520.69	\$2,901,963.65	\$48,564.51	—	\$107,636.58	\$139,470.94	\$16,885.01
WORCESTER	742,597.17	690,499.81	14,129.00	—	11,865.69	14,955.28	11,147.39
SPRINGFIELD	762,760.34	704,916.88	30,819.14	—	14,787.90	7,647.04	4,889.38
FALL RIVER	461,179.85	397,033.00	17,964.54	—	8,873.10	34,797.76	2,511.45
CAMBRIDGE	395,007.41	365,957.53	15,808.05	—	7,224.35	3,452.48	565.00
NEW BEDFORD	507,111.71	468,645.07	16,768.03	—	9,689.83	8,015.83	3,992.95
LOWELL	439,268.47	385,680.95	17,316.33	—	10,458.44	23,804.08	2,008.67
LYNN	395,452.85	371,203.45	12,716.78	—	7,570.18	3,073.87	888.57
LYNNVILLE	268,336.90	247,309.56	8,919.78	—	6,307.94	4,209.04	1,590.58
LAWRENCE	373,181.99	330,762.29	22,125.19	—	6,127.01	12,051.35	2,116.15
BROCKTON	268,356.35	240,886.49	11,629.86	—	7,172.24	7,183.38	1,484.38
BROCKTON	318,326.99	269,791.89	10,741.42	—	8,671.32	13,829.53	2,172.43
HOLYOKE	214,566.25	160,002.65	17,254.05	—	2,234.00	14,704.39	3,232.84
QUINCY	208,214.83	179,414.44	16,528.92	—	4,772.88	6,712.56	7,786.03
NEWTON	167,182.24	148,591.85	10,947.11	—	2,929.33	3,153.44	1,560.51
MALDEN	210,806.44	180,203.71	12,430.48	4,906.38	4,929.90	6,131.20	2,154.77
HAYVERHILL	153,062.48	142,012.48	5,493.01	—	2,609.24	2,209.66	738.09
MEDFORD	219,068.64	192,580.05	16,097.43	2,492.00	2,622.56	2,623.80	962.65
CHELSEA	102,036.70	87,457.91	4,648.16	—	2,755.84	6,213.60	690.47
PITTSFIELD	136,709.37	140,573.12	6,638.05	—	5,298.84	3,539.09	892.81
FITCHBURG	184,983.06	120,073.80	9,434.21	—	2,674.14	3,398.49	837.92
SALEM	182,258.45	168,745.77	6,662.13	7,500.00	2,863.13	4,070.07	975.47
EVERETT	140,826.23	116,630.54	9,278.02	—	3,887.03	2,978.43	2,455.17
CHICPEE	122,792.04	107,824.30	5,647.11	2,380.00	1,994.05	1,767.10	510.20
TAUNTON	97,568.67	83,836.31	7,081.01	—	2,678.71	689.18	2,613.33
WALTHAM	127,804.16	114,181.56	7,641.38	—	1,928.35	3,300.90	916.08
REVERE	71,459.20	61,372.99	3,940.88	—	4,165.06	1,821.28	1,584.96
NORTHAMPTON	90,235.03	69,735.56	11,878.17	—	1,246.56	1,826.94	498.43
GLOUCESTER	54,418.75	48,664.07	2,482.75	—	4,799.52	827.94	680.39
NORTH ADAMS	113,495.65	102,701.75	4,486.05	—	1,512.93	1,267.15	770.01
BEVERLY	75,527.77	46,909.92	9,929.76	15,138.00	1,628.26	828.73	699.05
LEOMINSTER	106,039.05	78,235.22	8,197.33	15,330.00	2,748.72	1,375.87	416.95
ATLANTIC	57,552.36	46,598.86	7,532.42	—	2,575.54	5,713.14	1,114.10
MELBORO	89,765.04	66,623.45	10,174.81	3,564.00	1,133.81	1,007.30	195.43
PEABODY	44,339.11	38,044.00	3,958.54	—	1,496.09	1,104.09	454.00
WESTFIELD	40,221.37	32,153.62	5,013.57	—	1,061.76	372.76	360.05
GARDNER	51,609.74	47,382.80	2,432.37	—	848.26	1,467.41	531.69
WOBURN	42,268.04	30,609.16	2,051.52	6,760.00	1,317.88	2,569.83	417.60
NORFOLK	36,010.35	17,420.94	10,733.60	3,522.50	—	—	—
NEWBURYPORT	—	—	—	—	—	—	—
39 Cities	\$11,256,921.54	\$10,003,230.70	\$446,135.47	\$91,761.20	\$278,147.20	\$360,124.36	\$77,522.61

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION		FORESTRY		OTHER PROTECTION OF PERSONS AND PROPERTY				
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	\$14,192.85	\$4,485.33	\$249,338.61	\$87,912.97	\$38,318.54	\$17,760.10	\$15,915.85	—	—	\$4,939.86	\$13,273.22
WORCESTER	—	2,157.91	19,858.23	13,037.45	23,207.30	6,826.76	20,546.25	—	—	600.00	29.50
SPRINGFIELD	—	1,558.52	37,975.95	1,127.70	10,527.11	3,133.10	34,393.22	—	—	—	125.00
FALL RIVER	—	—	1,460.67	9,834.50	8,580.45	7,614.48	5,743.00	\$1,403.05	—	—	—
CAMBRIDGE	—	1,080.63	11,008.50	9,573.63	8,580.45	6,169.53	10,602.80	—	\$49,910.99	1,875.00	3,212.73
NEW BEDFORD	—	567.34	13,654.04	14,632.47	12,312.60	8,013.04	14,187.69	—	—	—	—
LOWELL	—	1,631.95	7,900.95	4,936.44	8,891.30	8,116.98	4,466.54	—	—	5.00	150.00
LYNN	—	2,581.36	—	—	7,904.94	4,034.34	5,138.22	—	—	1,983.26	1,306.09
SOMERVILLE	—	1,536.64	2,100.00	—	3,962.41	4,748.47	5,467.97	—	—	—	2,093.00
LAWRENCE	5.45	—	5,967.19	2,813.03	6,947.48	5,992.58	4,748.47	—	—	2,040.00	1,300.52
BROCKTON	—	284.68	3,101.00	5,474.63	4,964.65	5,747.00	8,220.17	356.18	—	—	—
HOLYOKE	—	—	2,409.39	2,400.00	4,100.00	8,971.58	5,395.76	—	—	—	763.72
QUINCY	376.09	—	4,271.23	4,322.69	4,109.10	29,939.71	22,380.10	—	—	—	810.00
NEWTON	—	432.00	11,453.76	—	3,126.64	5,550.12	5,431.23	—	—	—	616.53
MALDEN	—	726.83	6,239.22	1,800.00	2,499.69	6,361.45	8,614.72	—	—	654.51	25.00
HAYRILL	—	373.51	2,747.17	2,245.89	2,129.37	3,397.06	3,049.09	—	7,224.45	91.66	525.27
MEDFORD	2,000.00	450.00	4,222.13	—	1,813.72	2,499.65	—	—	21,628.02	—	562.47
CHELSEA	—	89.25	6,272.46	—	4,493.17	1,497.20	1,598.40	1,598.40	7,113.89	423.50	150.00
PITTSFIELD	—	88.88	2,613.90	1,853.64	14,163.03	2,947.50	3,646.62	98.50	14,503.25	1,825.00	—
FITCHBURG	—	350.25	350.25	—	4,580.11	4,549.89	12,520.54	—	9,357.70	900.00	—
SALEM	—	1,181.99	7,345.00	—	2,631.16	955.38	—	—	—	—	538.58
EVERETT	—	251.00	2,750.43	—	3,590.84	939.30	1,086.33	90.83	10,066.45	1,973.50	105.00
CHICOPPEE	—	—	—	150.00	2,971.87	939.30	4,397.26	—	20,904.21	—	1,040.24
TAUNTON	—	—	—	—	2,849.77	7,637.63	15,267.80	—	9,258.53	—	385.16
WALTHAM	—	504.91	2,133.90	—	2,649.77	3,953.75	—	—	—	—	60.00
REVERE	—	749.79	2,798.26	—	2,177.53	7,766.59	3,617.00	349.25	2,422.54	—	—
NORTHAMPTON	1,000.99	—	15.60	1,954.30	1,185.94	—	306.23	7,736.43	3,176.20	5.00	—
GLOUCESTER	—	333.00	—	—	1,949.36	4,390.61	1,500.00	—	10,590.48	331.75	—
NORTH ADAMS	—	—	—	—	2,054.14	3,968.52	3,196.27	—	—	150.00	75.00
BEVERLY	—	—	2,374.02	—	2,173.89	4,626.92	5,195.25	—	—	499.50	93.00
LEONISTERS	—	—	584.50	—	1,406.37	5,526.44	3,518.44	—	—	36.00	254.72
ATTLEBORO	—	12.09	540.42	240.41	1,386.37	4,591.31	6,906.64	1,246.83	—	862.03	—
MELROSE	208.50	—	1,289.08	2,066.55	1,249.00	5,526.44	6,906.64	12.00	—	—	100.00
PEABODY	—	—	1,432.16	1,360.50	1,907.30	1,587.60	2,000.00	153.90	—	—	—
WESTFIELD	—	—	1,503.84	1,147.70	1,561.33	1,747.84	2,000.00	—	—	—	—
GARDNER	2,311.09	—	1,966.69	2,356.84	1,585.00	1,747.84	2,000.00	—	—	—	—
WOBURN	—	663.30	—	500.00	1,585.00	2,941.94	2,000.00	—	—	50.00	204.44
MARLBOROUGH	—	100.00	549.75	557.80	1,274.91	6,666.07	4,137.25	535.11	—	—	—
NEWBURYPORT	—	—	179.38	—	1,814.43	2,831.87	3,628.37	—	600.00	—	304.50
39 Cities	\$19,836.47	\$22,945.62	\$421,837.08	\$161,577.31	\$203,000.37	\$203,429.48	\$253,263.04	\$13,580.48	\$219,139.47	\$20,546.09	\$27,996.11

¹ Includes inspection of oil and petroleum.

² Includes insect pest extermination.

TABLE VII. — *Maintenance of Departments — Continued.*3. *Health and Sanitation.*

CITIES.	Population of 1925	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	779,620	\$4,791,487.48	\$1,271,789.10	\$3,475,628.96	\$44,069.42
WORCESTER . . .	190,757	689,708.20	272,710.39	405,559.73	11,438.08
SPRINGFIELD . . .	142,065	586,794.80	169,706.61	401,140.81	15,947.38
FALL RIVER . . .	128,993	553,803.34	357,357.41	191,617.33	4,828.60
CAMBRIDGE . . .	119,669	687,267.80	161,578.80	522,754.73	2,934.27
NEW BEDFORD . . .	119,539	682,572.42	253,883.78	421,723.65	6,964.99
LOWELL . . .	110,296	417,742.53	154,034.07	251,885.75	11,822.71
LYNN . . .	103,081	371,122.93	118,233.91	249,801.76	3,087.26
SOMERVILLE . . .	99,032	356,425.39	67,039.57	289,385.82	—
LAWRENCE . . .	93,527	390,012.97	91,874.31	290,309.23	7,829.43
BROCKTON . . .	65,343	305,409.80	97,192.33	197,531.04	10,686.43
HOLYOKE . . .	60,335	308,770.71	129,829.12	161,600.73	17,340.86
QUINCY . . .	60,055	281,988.04	76,124.92	200,572.05	5,291.07
NEWTON . . .	53,003	260,470.13	44,331.20	216,138.93	—
MALDEN . . .	51,789	197,500.79	48,773.61	144,818.13	3,909.05
HAVERHILL . . .	49,232	165,550.20	71,300.24	94,249.96	—
MEDFORD . . .	47,627	148,561.18	19,692.33	128,538.06	330.79
CHELSEA . . .	47,247	144,309.79	35,260.44	108,977.82	71.53
PITTSFIELD . . .	46,877	116,527.59	42,034.26	74,493.33	—
FITCHBURG . . .	43,609	143,222.97	50,797.86	91,125.11	1,300.00
SALEM . . .	42,821	198,165.83	44,279.27	152,550.81	1,335.75
EVERETT . . .	42,072	109,153.84	27,562.20	81,591.64	—
CHICOPEE . . .	41,882	105,617.78	36,125.54	69,492.24	—
TACHTON . . .	39,255	112,088.42	51,811.48	57,576.37	2,700.57
WALTHAM . . .	34,746	124,616.45	25,082.30	99,534.15	—
REVERE . . .	33,261	100,566.15	25,414.95	75,151.20	—
NORTHAMPTON . . .	24,145	41,181.44	20,776.65	18,291.30	2,113.49
GLOUCESTER . . .	23,375	58,343.15	32,254.17	26,088.98	—
NORTH ADAMS . . .	22,717	42,688.12	18,591.71	21,319.47	2,776.94
BEVERLY . . .	22,685	81,071.77	45,636.89	34,894.88	540.00
LEOMINSTER . . .	22,120	25,101.84	17,829.49	7,262.35	—
ATTLEBORO . . .	20,625	49,810.42	35,750.79	13,659.63	400.00
MELROSE . . .	20,165	81,007.56	11,657.63	65,506.66	3,843.27
PEABODY . . .	19,870	78,016.70	25,163.96	51,861.04	991.70
WESTFIELD . . .	19,342	39,049.36	14,494.77	23,773.99	780.60
GARDNER . . .	18,730	64,043.01	33,844.28	30,198.73	—
WOBURN . . .	18,370	27,348.14	10,631.40	16,716.74	—
MARLBOROUGH . . .	16,236	29,686.49	9,448.20	20,238.29	—
NEWBURYPORT . . .	15,656	36,369.11	13,178.69	23,190.42	—
39 Cities . . .	2,909,767	\$13,003,174.64	\$4,033,088.63	\$8,806,751.82	\$163,334.19

TABLE VII. — *Maintenance of Departments — Continued.*
§ B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,271,789.10	\$400,293.70	\$11,436.75	\$560,010.00	\$63,376.97	\$146,176.48	\$73,932.08	\$16,563.12
WORCESTER	272,710.39	46,321.14	79,432.39	93,286.13	3,192.05	38,034.93	5,398.66	6,745.09
SPRINGFIELD	169,706.61	32,137.63	30,574.12	61,306.83	2,385.25	35,072.22	1,236.11	7,094.45
FALL RIVER	357,357.41	68,908.95	46,623.25	199,839.62	2,365.75	30,756.56	3,026.56	6,249.27
CAMBRIDGE	161,578.80	40,759.09	19,572.00	61,120.43	1,008.75	25,633.71	6,713.99	6,770.83
NEW BEDFORD	253,883.78	66,553.22	22,652.68	102,046.47	2,397.13	46,728.95	113,475.33	—
LOWELL	154,034.07	26,730.39	21,049.15	68,702.57	2,474.30	26,477.94	1,804.00	6,795.72
LYNN	118,233.91	19,270.01	50,298.97	32,373.82	835.00	4,328.63	1,958.26	3,773.42
SOMERVILLE	67,039.57	14,387.46	38,294.93	—	972.02	4,328.63	2,534.40	6,562.13
LAWRENCE	91,874.31	43,426.26	13,015.85	16,405.82	4,689.50	8,369.53	2,435.49	3,531.86
BROCKTON	97,192.33	18,332.12	11,998.96	49,152.85	1,065.15	10,023.99	3,828.42	2,790.84
HOLYOKE	129,829.12	40,069.65	37,634.06	38,064.71	1,110.50	6,884.70	2,350.00	3,730.90
QUINCY	76,124.92	14,269.92	7,959.10	40,777.50	671.07	9,824.92	767.12	1,855.29
NEWTON	44,331.20	10,218.91	11,541.06	6,548.02	650.50	14,124.15	250.00	998.56
MALDEN	48,773.61	9,211.34	18,460.58	13,139.29	418.00	6,827.14	175.00	542.26
HAVERHILL	71,300.24	12,444.88	27,916.41	17,156.44	762.63	10,916.08	825.00	1,278.80
MEDFORD	19,692.33	5,047.01	1,927.57	9,572.43	1,920.40	7,374.92	350.00	500.00
CHELSEA	35,260.44	8,279.07	4,460.99	13,623.94	303.00	6,251.45	1,008.75	1,334.24
PITTSFIELD	42,634.26	9,752.59	5,178.99	13,653.18	1,085.30	6,541.33	2,421.58	3,401.29
FITCHBURG	50,707.86	10,317.21	3,937.19	22,306.24	900.60	3,981.38	2,817.00	488.24
SALEM	44,279.27	8,716.76	22,406.56	8,750.50	738.73	2,846.64	400.20	399.88
EVERETT	27,562.20	6,303.87	3,581.41	6,722.53	439.75	8,369.92	200.00	1,704.72
CHICOPPEE	36,125.54	6,482.86	1,587.91	17,953.97	330.50	6,834.61	1,109.00	1,806.69
TAUNTON	51,811.48	4,025.68	1,898.73	37,755.09	494.60	4,668.20	1,368.58	1,600.00
WALHAM	25,082.30	6,754.19	6,682.69	3,271.01	545.90	5,257.12	1,400.00	1,471.39
REVERE	25,414.95	8,744.24	6,811.27	4,072.48	134.20	5,140.76	512.00	—
NORTHAMPTON	20,776.65	6,285.38	2,982.89	4,183.22	446.64	5,555.12	1,000.00	323.40
QUOCESTER	32,254.17	4,525.16	677.52	21,277.81	416.25	4,029.43	1,328.00	—
NORTH ADAMS	18,591.71	5,601.23	1,366.36	5,048.29	333.50	8,312.14	1,666.50	763.69
BEVERLY	45,636.89	8,690.51	1,633.02	23,563.48	252.35	8,276.68	706.75	2,514.10
LEMINSTER	17,839.49	7,596.03	302.27	4,256.80	134.35	3,700.04	1,100.00	750.00
ATLEBORO	35,750.79	2,313.80	626.08	27,882.38	324.86	2,969.30	900.00	734.37
MELROSE	11,657.63	4,590.88	3,216.26	1,447.01	281.95	1,275.00	346.50	500.00
PEABODY	25,163.96	3,896.26	704.36	12,236.71	400.00	5,343.42	1,283.19	1,200.00
WESTFIELD	14,494.77	3,571.37	415.49	6,663.36	258.75	2,335.80	1,050.00	200.00
GARDNER	33,844.28	8,032.77	10,536.59	5,453.22	215.00	7,414.99	1,200.00	991.71
WOBURN	10,631.40	3,846.56	748.92	1,897.69	2,500.33	2,500.33	1,250.00	387.90
MARLBOROUGH	9,448.20	2,086.53	1,039.42	2,725.44	281.75	2,515.00	600.00	200.00
NEWBURYPORT	13,178.69	2,113.15	420.54	6,879.03	232.17	1,950.00	850.00	733.80
39 Cities	\$4,033,088.63	\$1,000,607.80	\$531,943.95	\$1,614,235.94	\$98,865.12	\$544,769.39	\$145,378.47	\$97,287.96

¹ Includes inspection of milk and vinegar.

² Includes tuberculosis.

TABLE VII. — *Maintenance of Departments* — Continued.
3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,475,628.96	\$486,033.15	\$162,729.48	\$1,870,450.18	\$956,416.15
WORCESTER . .	405,559.73	93,634.73	—	182,364.08	129,560.92
SPRINGFIELD . .	401,140.81	35,650.73	—	249,722.09	115,767.99
FALL RIVER . .	191,617.33	3,414.20	—	128,162.60	60,040.53
CAMBRIDGE . .	522,754.73	32,953.08	58,017.75	319,545.73	112,238.17
NEW BEDFORD . .	421,723.65	77,025.05	—	225,127.90	119,570.70
LOWELL . . .	251,885.75	12,856.18	—	176,805.55	62,224.02
LYNN . . .	249,801.76	19,723.62	—	194,958.61	35,119.53
SOMERVILLE . .	289,385.82	11,428.62	49,244.18	189,885.77	38,827.25
LAWRENCE . . .	290,309.23	7,431.64	—	229,336.03	53,541.56
BROCKTON . . .	197,531.04	79,613.74	—	92,830.41	25,086.89
HOLYOKE . . .	161,600.73	7,288.35	—	110,181.41	44,130.97
QUINCY . . .	200,572.05	43,578.37	19,938.56	110,973.64	25,781.48
NEWTON . . .	216,138.93	41,342.02	19,183.16	108,414.64	47,199.11
MALDEN . . .	144,818.13	5,868.59	25,957.91	89,884.21	23,107.42
HAVERHILL . . .	94,249.96	4,416.23	—	60,904.04	28,929.69
MEDFORD . . .	128,538.06	4,397.29	20,647.59	73,494.40	29,998.78
CHELSEA . . .	108,977.82	6,679.66	22,824.49	52,552.94	26,920.73
PITTSFIELD . . .	74,493.33	42,773.96	—	14,749.80	16,969.57
FITCHBURG . . .	91,125.11	34,128.58	—	30,494.29	26,502.24
SALEM . . .	152,550.81	73,174.55	—	54,790.36	24,585.90
EVERETT . . .	81,591.64	7,299.63	21,208.31	37,092.65	15,991.05
CHICOPEE . . .	69,492.24	6,302.90	—	48,389.34	14,800.00
TAUNTON . . .	57,576.37	15,787.54	—	18,086.45	23,702.38
WALTHAM . . .	99,534.15	18,669.04	12,881.54	45,601.13	22,382.44
REVERE . . .	75,151.20	23,459.83	15,238.32	27,913.01	8,540.04
NORTHAMPTON . .	18,291.30	10,109.94	—	3,574.00	4,607.36
GLOUCESTER . . .	26,088.98	9,944.71	—	7,876.84	8,267.43
NORTH ADAMS . .	21,319.47	4,480.48	—	6,085.02	10,753.97
BEVERLY . . .	34,894.88	7,252.22	—	16,685.30	10,957.36
LEOMINSTER . . .	7,262.35	455.20	—	4,606.00	2,201.15
ATTLEBORO . . .	13,659.63	4,420.94	—	2,333.61	6,905.08
MELROSE . . .	65,506.66	18,495.32	9,631.15	28,791.31	8,588.88
PEABODY . . .	51,861.04	38,537.22	—	4,482.17	8,841.65
WESTFIELD . . .	23,773.99	11,213.04	—	2,650.00	9,910.95
GARDNER . . .	30,198.73	18,349.99	—	8,348.74	3,500.00
WOBURN . . .	16,716.74	3,583.76	8,773.58	1,622.33	2,737.07
MARLBOROUGH . .	20,238.29	9,684.90	—	4,070.24	6,483.15
NEWBURYPORT . .	23,190.42	3,832.72	—	15,738.02	3,619.68
39 Cities . . .	\$8,806,751.82	\$1,335,591.72	\$446,276.02	\$4,849,574.84	\$2,175,309.24

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

CITIES.	Population of 1925	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON . . .	779,620	\$3,066,276.19	\$161,430.82	\$1,726,592.10	\$192,197.28	\$75,494.95	\$53,420.88	\$820,768.34	\$36,371.82
WORCESTER . . .	190,757	885,630.83	32,693.83	418,898.98	16,452.74	40,538.95	106,215.49	264,766.97	15,063.95
SPRINGFIELD . . .	142,065	841,844.07	39,492.74	436,417.70	28,279.28	89,069.78	13,730.38	13,170.38	31,737.87
FALL RIVER . . .	128,993	489,734.31	20,251.80	232,923.50	16,715.34	28,112.14	65,737.88	127,502.60	3,461.05
CAMBRIDGE . . .	119,669	509,695.07	10,666.85	316,296.18	12,500.00	51,223.87	6,231.01	107,890.53	4,886.63
NEW BEDFORD . . .	119,539	417,086.09	13,831.91	194,018.87	40,977.57	18,416.83	11,223.87	122,254.46	9,526.45
LOWELL . . .	110,296	504,416.62	12,372.10	244,874.79	3,855.97	43,299.38	34,603.06	165,411.32	—
LYNN . . .	347,446.68	307,318.71	66,284.08	176,597.08	19,600.00	34,756.42	35,637.23	69,909.79	1,559.23
SOMERVILLE . . .	99,032	306,318.71	6,880.35	176,597.08	10,297.90	8,875.51	37,401.90	74,658.98	1,939.36
LAWRENCE . . .	93,527	375,996.89	9,273.91	227,493.62	11,999.01	39,853.04	613.12	85,762.62	5,262.49
BROCKTON . . .	65,343	246,988.06	4,292.91	138,397.25	15,897.00	10,776.01	350.00	69,966.30	2,327.59
HOLYOKE . . .	60,335	222,640.86	2,850.00	96,415.40	11,477.64	53,162.35	9,516.29	41,678.98	5,626.90
QUINCY . . .	60,055	276,980.06	7,006.42	173,892.79	11,426.75	11,833.57	20,012.43	63,993.05	5,611.19
NEWTON . . .	53,093	436,191.07	12,684.80	235,446.36	19,681.59	42,030.29	34,115.79	88,432.63	18,182.97
MALDEN . . .	51,789	159,786.58	11,590.79	55,999.90	6,581.25	10,148.93	53,781.30	45,004.14	3,038.78
HAVERHILL . . .	49,232	207,166.55	5,658.92	102,170.75	10,778.69	17,886.84	14,927.10	21,682.84	2,162.39
MEDFORD . . .	47,627	129,044.67	3,001.92	52,273.69	5,012.10	9,857.70	13,907.20	40,517.67	1,770.06
CHELSEA . . .	46,877	179,257.73	4,184.85	94,461.47	5,614.27	4,689.86	19,313.51	48,214.41	2,538.14
ROSLINDALE . . .	46,877	171,438.85	2,915.65	64,533.21	6,100.41	9,311.68	23,570.44	62,409.32	2,692.02
FITCHBURG . . .	43,669	201,999.64	1—	108,863.46	7,404.32	21,288.39	7,908.64	44,540.87	1,081.66
SALEM . . .	42,821	176,383.26	8,420.30	94,947.26	7,484.20	9,308.99	10,569.98	39,259.96	514.15
EVERETT . . .	42,072	101,796.34	32,995.92	32,995.92	5,088.00	7,694.45	13,423.82	20,801.04	153.18
CHICOPEE . . .	41,882	191,282.79	7,934.68	115,023.16	8,200.00	25,488.36	4,682.37	35,000.00	4,041.46
TAUNTON . . .	39,255	171,327.97	4,144.88	110,034.58	8,677.61	6,313.09	3,116.43	36,743.20	2,851.97
WALTHAM . . .	34,746	157,564.20	5,419.12	84,769.63	2,468.23	12,536.19	13,045.86	30,682.79	498.55
REVERE . . .	33,261	90,055.74	2,100.00	52,262.18	1,780.94	2,731.28	4,586.26	24,220.24	1,113.64
NORTHAMPTON . . .	24,145	96,187.35	3,582.26	53,875.28	81.48	8,728.19	8,002.36	35,174.72	1,917.18
GLoucester . . .	23,375	116,002.08	4,997.51	54,373.73	5,226.48	6,310.10	6,987.12	29,602.62	—
NORTH ADAMS . . .	22,717	89,082.34	1—	44,811.04	1,221.43	5,344.04	10,000.00	56,410.56	775.32
BEVERLY . . .	22,685	143,414.77	276.31	69,387.11	3,711.49	4,719.87	12,515.71	15,134.06	592.70
LEOMINSTER . . .	22,120	86,139.05	2,957.14	32,853.13	3,497.96	2,719.87	14,959.90	34,050.26	725.20
ATLEROBORO . . .	20,623	86,575.66	1—	47,730.84	805.99	6,550.10	8,468.34	26,122.41	2,067.58
MELROSE . . .	20,165	100,828.13	1—	44,542.30	4,982.59	6,550.10	15,134.06	14,000.00	451.52
PRAEDDY . . .	19,870	68,407.20	5,588.95	46,928.74	3,711.49	8,279.11	9,524.63	19,040.14	518.08
WESTFIELD . . .	19,342	99,158.86	4,897.71	56,925.37	1,550.00	11,807.29	13,424.50	20,111.27	690.12
WARDEN . . .	18,730	97,729.80	4,592.47	38,402.91	1,000.00	3,051.86	—	24,352.32	1,263.24
WOBURN . . .	18,370	64,323.28	4,648.05	46,168.13	2,045.77	6,050.41	7,518.91	17,733.51	729.65
MALDENBOROUGH . . .	16,236	82,882.95	2,537.63	49,338.18	2,045.77	2,538.69	—	—	1,811.09
NEWBURYPORT . . .	15,665	63,344.78	—	—	—	—	—	—	—
39 Cities . . .	2,909,767	\$11,958,526.15	\$440,244.07	\$6,278,796.70	\$514,546.33	\$755,230.48	\$668,448.98	\$3,142,978.06	\$158,281.53

¹ Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.
5. Charities.

CITIES.	Population of 1925	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief given by Other Cities and Towns	F. MOTHERS' AID		G Municipal General Hospitals	H Other Expenses
							By City	By Other Cities and Towns		
BOSTON	779,620	\$4,015,695.84	\$122,289.46	\$434,024.26	\$918,254.04	\$24,963.53	\$662,938.56	\$20,323.74	\$1,673,781.72	\$150,120.53
WORCESTER	190,757	971,736.95	20,954.38	78,243.01	212,588.06	8,389.97	74,642.19	1,096.01	575,853.33	—
SPRINGFIELD	142,065	100,483.73	17,255.77	70,041.34	83,311.52	2,429.83	43,900.58	296.10	198,106.33	—
FALL RIVER	128,093	567,900.58	16,911.17	90,640.92	214,190.16	4,543.40	66,588.43	—	153,260.11	—
CAMBRIDGE	119,669	455,488.66	13,948.21	47,597.95	137,385.17	13,359.80	98,588.66	2,048.99	—	—
NEW BEDFORD	119,539	353,706.49	18,954.07	74,194.10	130,816.05	12,033.59	56,469.76	2,244.92	—	—
LOWELL	110,296	475,044.39	12,482.41	136,626.74	223,501.86	4,178.23	101,928.66	1,492.54	—	—
LYNN	103,081	369,371.82	12,482.70	41,618.31	173,397.65	7,198.57	70,882.03	1,492.54	—	—
SOMERVILLE	99,032	129,323.96	5,345.71	21,712.97	51,261.97	10,982.67	38,886.00	4,304.64	—	—
LAWRENCE	93,247	236,937.20	8,048.39	100,374.31	113,671.46	5,144.42	41,292.95	405.67	—	—
BROCKTON	65,343	183,187.24	7,381.24	37,335.58	113,606.44	2,051.37	16,093.46	688.01	—	—
HOLYOKE	60,335	208,039.58	8,077.59	58,362.79	111,650.85	3,340.49	25,919.85	—	—	—
QUINCY	60,055	200,412.83	4,133.89	10,731.54	30,129.95	1,788.36	18,692.82	2,908.87	132,027.40	395.85
NEWTON	53,003	63,585.79	5,237.08	11,764.55	19,824.73	2,476.87	22,539.42	1,347.29	—	—
MALDEN	51,789	102,422.08	2,627.22	13,999.82	28,323.77	3,713.52	53,857.75	—	—	—
HAVERHILL	49,232	314,640.93	5,259.83	44,274.97	71,397.21	4,619.12	35,826.35	2,810.01	150,453.44	—
MEDFORD	47,627	60,314.24	2,634.86	17,889.88	20,394.68	1,824.62	17,152.20	418.00	—	—
CHELSEA	47,247	148,332.51	7,147.75	—	94,162.23	9,591.65	34,873.25	2,557.63	—	—
PITTSFIELD	46,877	51,449.86	4,475.60	16,250.00	23,963.58	272.40	6,039.23	449.05	—	—
FITCHBURG	43,609	245,388.98	5,710.74	18,873.34	73,466.98	1,069.25	31,408.56	927.79	113,932.32	—
SALEM	42,821	157,707.37	3,956.60	22,626.55	96,439.70	4,290.75	28,134.49	1,486.63	2,175.00	772.65
EVERETT	42,072	110,508.27	4,274.84	—	67,648.72	9,000.01	26,250.91	1,248.79	—	—
CHICPEE	39,255	99,795.75	6,119.79	18,123.27	60,816.69	4,726.13	16,628.00	1,177.16	—	—
TAUNTON	37,824	97,824.57	2,332.68	28,154.28	48,209.38	2,500.23	28,838.65	—	—	—
WALTHAM	34,746	76,180.58	2,274.97	9,946.64	33,631.15	158.37	16,385.42	1,330.80	—	—
REVERE	33,261	44,716.45	4,291.00	—	21,415.09	2,247.20	16,385.42	377.74	—	—
NORHAMPTON	32,415	32,475.33	3,710.67	6,423.01	17,689.68	681.97	3,970.00	—	—	—
GLoucester	23,375	93,830.75	3,621.25	20,363.66	27,170.46	2,616.50	12,491.68	1,759.67	5,907.53	—
NORTH ADAMS	22,717	41,515.06	2,562.43	11,823.48	23,106.28	888.68	2,571.57	562.62	—	—
BEVERLY	22,685	91,235.73	2,832.26	17,866.73	49,583.63	2,425.62	16,286.00	1,241.50	—	—
LEOMINSTER	22,120	35,496.53	2,335.47	8,724.72	20,880.82	1,257.07	2,298.44	—	—	—
ATLANTIC	20,623	60,302.17	1,231.66	7,399.58	20,333.31	1,551.91	17,204.20	122.00	12,421.51	—
MELROSE	20,165	21,553.03	1,583.90	—	11,340.22	3,642.61	4,846.50	—	—	—
TEARBY	19,870	65,783.52	3,992.06	15,942.24	35,942.24	1,101.80	10,721.49	—	—	—
WESTFIELD	19,342	33,903.94	3,710.61	11,975.68	12,613.44	718.46	4,885.07	—	—	—
GARDNER	18,730	38,738.30	1,606.12	11,232.52	16,464.85	3,576.74	5,868.07	1,154.32	—	—
WOBURN	18,370	41,394.80	2,753.86	5,374.36	21,703.19	731.07	9,678.00	—	—	—
MARLBOROUGH	16,236	28,485.37	2,004.95	8,875.19	14,618.33	914.55	2,072.35	—	—	—
NEWBURYPORT	15,656	35,003.91	1,123.96	11,240.31	12,541.54	4,792.10	5,306.00	—	—	—
39 Cities	2,909,767	\$10,491,687.08	\$353,977.15	\$1,538,731.38	\$3,494,669.88	\$171,613.43	\$1,691,065.88	\$69,083.49	\$3,012,011.16	\$160,534.71

Includes the following expenses: Children's Institutions Department, Child Welfare Division, \$119,078.87; Suffolk School for Boys, \$2,123.91; Steamer Geo. A. Hibbard, \$27,012.17; Children's excursions, \$1,905.58.

TABLE VII. — *Maintenance of Departments — Continued.*
6. Soldiers' Benefits.

CITIES.	Population of 1925	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON .	779,620	\$416,326.56	\$56,793.27	\$28,405.00	\$36,674.00	\$800.00	\$293,654.29
WORCESTER .	190,757	38,446.82	3,778.08	8,268.00	3,049.00	240.00	21,111.74
SPRINGFIELD .	132,065	32,398.33	3,537.68	4,517.00	3,427.00	120.00	20,795.65
FALL RIVER .	128,963	33,653.44	1,866.60	2,680.00	5,145.00	—	23,941.84
CAMBRIDGE .	119,669	76,117.58	8,554.22	4,860.00	4,989.00	—	57,714.36
NEW BEDFORD .	119,539	41,412.35	4,491.54	4,398.00	3,104.00	120.00	29,295.81
LOWELL .	110,296	44,554.89	5,021.21	4,073.00	3,014.00	111.00	32,335.68
LYNN .	103,081	55,963.31	5,914.01	10,150.00	4,460.00	700.00	34,739.30
SOMERVILLE .	99,032	40,273.86	1,419.81	5,520.00	4,645.00	180.00	28,509.05
LAWRENCE .	93,527	22,879.71	—	1,821.00	2,051.00	—	19,007.71
BROCKTON .	65,343	24,611.23	328.92	4,730.00	2,530.50	180.00	16,841.81
HOLYOKE .	60,335	13,423.39	800.00	1,014.00	150.00	—	11,459.39
QUINCY .	60,055	10,425.00	—	1,950.00	345.00	—	8,130.00
NEWTON .	53,003	8,253.50	—	1,452.00	582.50	—	6,219.00
MALDEN .	51,789	20,619.58	1,571.35	3,478.00	1,858.50	243.87	13,467.86
HAYBURN .	49,232	25,016.71	1,277.26	3,978.00	1,212.00	120.00	18,429.45
MEDFORD .	47,627	13,730.10	300.00	1,952.00	80.00	50.00	11,338.10
CHelsea .	47,247	30,640.02	1,772.27	1,556.00	1,264.00	120.00	25,927.75
CHelsea .	46,877	9,135.00	—	1,993.00	—	192.00	6,950.00
PITTSFIELD .	43,609	25,775.85	815.94	1,254.00	665.00	60.00	22,980.91
FITCHBURG .	42,821	38,894.82	781.42	4,426.00	1,584.00	—	32,103.40
SALEM .	42,072	15,132.24	—	1,847.00	1,274.00	120.00	11,891.24
EVERETT .	41,882	6,930.23	—	84.00	530.00	—	6,376.23
CHICOPEE .	39,255	16,426.76	300.00	2,058.00	2,291.00	120.00	11,657.76
TAUNTON .	34,746	14,458.78	—	1,288.00	276.00	120.00	12,774.78
REVERE .	33,261	12,801.55	1,077.05	1,542.00	857.00	117.50	9,208.00
NORTHAMPTON .	24,145	4,355.23	214.99	1,058.00	105.00	60.00	2,917.24
GLOUCESTER .	23,375	28,642.06	944.10	2,504.00	3,204.00	120.00	21,869.96
NORTH ADAMS .	22,717	3,208.60	—	1,090.00	270.00	60.00	1,788.60
BEVERLY .	22,685	10,228.70	—	2,898.00	—	—	7,330.70
LEOMINSTER .	22,120	6,706.16	313.79	1,150.00	670.00	—	4,572.37
ATTLEBORO .	20,623	3,755.30	275.00	1,002.00	12.00	—	2,466.30
MELROSE .	20,165	8,378.23	596.14	1,536.00	30.00	120.00	6,096.09
PEABODY .	19,870	12,379.96	1,613.15	1,374.00	495.00	—	8,897.81
WESTFIELD .	19,342	3,315.00	—	1,930.00	120.00	—	1,265.00
GARDNER .	18,730	7,290.13	238.48	832.00	125.00	120.00	5,974.65
WOBURN .	18,370	6,798.02	9.00	1,026.00	955.00	—	4,817.02
MARLBOROUGH .	16,236	7,935.79	—	1,779.00	920.00	120.00	5,107.79
NEWBURYPORT .	15,656	8,686.18	408.56	3,290.00	469.00	120.00	4,398.62
39 Cities .	2,909,767	\$1,200,010.97	\$105,016.84	\$130,764.00	\$95,432.50	\$4,434.37	\$864,363.26

TABLE VII. — *Maintenance of Departments — Continued.*
7. Schools.

CITIES.	Population of 1925	A		B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries				Text Books and Supplies	Tuition
BOSTON	779,690	\$12,576,452.75	\$44,833.25	\$216,525.09	\$40,826.56	\$8,961,880.64	\$632,896.77	\$19,578.50	
WORCESTER	190,757	3,202,074.41	17,700.00	40,221.12	9,203.37	2,453,933.03	173,945.26	277.94	
SPRINGFIELD	142,065	2,813,390.87	10,375.00	37,759.27	12,229.08	2,054,196.65	155,687.00	1,692.68	
FALL RIVER	128,993	1,914,647.43	11,756.85	22,510.00	8,781.52	1,413,569.17	114,360.52	2,696.02	
CAMBRIDGE	119,669	1,501,115.57	12,100.00	33,252.46	7,459.32	1,170,116.28	63,313.78	11,477.96	
NEW BEDFORD	119,539	1,777,713.22	15,197.37	25,786.22	6,804.04	1,391,955.80	78,239.33	-	
LOWELL	110,296	1,500,170.44	6,000.00	22,455.33	4,189.88	1,044,272.76	75,439.18	-	
LYNN	103,081	1,275,499.37	12,848.34	14,315.19	6,323.98	862,995.45	121,399.36	486.62	
SOMERVILLE	99,082	1,275,499.37	12,848.34	14,315.19	6,323.98	862,995.45	121,399.36	9,047.68	
DANVER	93,527	1,320,951.10	8,146.27	19,023.00	3,294.14	975,272.35	33,946.21	783.42	
BROCKTON	65,343	913,417.60	6,964.50	19,023.00	3,294.14	975,272.35	33,946.21	783.42	
HAVERHILL	60,335	884,553.54	9,150.06	15,463.11	6,111.22	687,389.60	51,354.85	1,404.37	
HOLYOKE	60,055	872,885.56	8,843.49	7,635.56	5,235.85	644,545.17	31,732.79	62.40	
QUINCY	53,003	1,050,100.96	13,616.67	12,121.84	6,330.27	789,583.23	69,584.47	1,818.92	
NEWTON	51,789	606,293.43	5,500.00	6,279.52	4,267.94	458,069.65	26,264.54	5,427.09	
MALDEN	49,232	657,448.67	6,000.00	4,571.72	4,380.85	476,356.57	28,728.89	82.04	
HAVERHILL	47,627	656,136.21	5,500.00	11,029.56	3,897.94	503,354.96	34,297.25	7,249.85	
CHELSEA	46,877	649,041.83	4,700.00	8,214.84	3,521.25	488,780.00	29,442.57	3,285.02	
PITTSBURG	43,609	558,319.34	4,500.00	5,000.13	3,787.91	497,753.03	26,143.98	521.00	
FITCHBURG	42,821	485,539.90	4,500.00	8,818.17	895.74	349,062.74	25,156.64	2,151.23	
SALEM	42,072	708,363.71	7,240.00	6,828.64	2,178.91	549,166.06	30,751.25	3,851.36	
EVERETT	41,882	491,577.67	5,125.20	4,101.00	1,949.78	344,920.85	23,124.00	6,131.61	
CHICOPEE	39,255	456,484.27	4,849.13	6,193.44	3,315.92	340,886.11	20,180.22	847.45	
TAUNTON	34,746	417,651.60	4,500.00	9,233.82	3,483.24	287,940.37	20,038.99	3,811.18	
WALTHAM	33,261	641,895.86	5,069.42	3,697.32	3,130.99	443,391.45	56,751.27	4,255.03	
REVERE	32,145	335,776.14	4,500.00	4,407.22	1,918.89	239,393.30	21,833.57	1,395.04	
NORTHAMPTON	23,375	339,651.75	5,082.80	4,407.22	3,130.99	239,393.30	21,833.57	1,395.04	
GROUCESTER	22,717	278,516.34	4,950.00	4,407.22	1,918.89	242,749.80	21,151.22	567.64	
NORTH ADAMS	22,685	430,121.75	4,400.00	2,375.75	1,484.89	242,749.80	21,151.22	567.64	
BEVERLY	22,120	245,199.22	4,000.00	7,931.97	2,482.15	204,623.79	13,690.32	5.76	
LEOMINSTER	20,623	306,994.47	4,000.00	3,735.93	2,039.64	249,933.88	24,995.88	52.00	
ATLANTIC	20,165	289,816.80	4,000.00	4,742.33	2,039.64	167,465.36	15,028.15	2,946.87	
MELROSE	19,870	307,699.76	4,650.00	2,935.41	1,988.34	228,002.81	12,814.44	505.77	
PEABODY	19,342	295,841.77	4,000.00	3,880.37	1,067.08	219,747.39	15,208.20	2,439.48	
WENDELL	18,330	200,739.47	4,000.00	4,091.40	2,048.93	171,211.81	11,418.12	805.68	
GARDNER	18,370	226,780.01	4,400.00	1,481.42	1,681.31	145,126.66	15,765.39	343.28	
WOBURN	16,236	164,482.69	3,800.00	2,900.00	716.05	163,955.66	15,628.25	3,070.40	
MALBOROUGH	16,236	164,482.69	3,800.00	2,900.00	716.05	163,955.66	15,628.25	3,070.40	
MALBOROUGH	16,236	164,482.69	3,800.00	2,900.00	716.05	163,955.66	15,628.25	3,070.40	
NEWBURYPORT	15,656	139,375.54	4,000.00	2,140.00	941.39	103,589.12	7,608.83	89.80	
39 Cities	2,909,767	\$43,182,322.60	\$301,440.74	\$610,827.68	\$180,976.15	\$31,587,270.60	\$2,266,350.85	\$103,139.87	

TABLE VII. — *Maintenance of Departments* — Continued.
 7. Schools — Concluded.

Cities.	F Transportation	G Support of Truants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
Boston	\$18,565.37	\$18,135.01	\$654,419.33	\$387,059.79	\$1,151,399.30	\$285,875.88	\$57,541.59	\$86,915.67
Worcester	3,865.30	3,622.10	127,278.44	119,274.33	167,929.72	12,401.62	5,900.00	6,721.98
Springfield	10,215.00	2,541.02	229,724.43	112,733.18	116,353.24	16,264.63	—	60,619.60
Fall River	12,038.80	532.57	110,976.49	49,839.81	114,518.08	1,985.41	3,600.00	17,981.89
Cambridge	1,152.00	128.00	90,206.90	33,157.73	45,808.58	4,675.19	—	28,267.37
New Bedford	4,106.66	495.73	113,076.92	49,976.00	63,780.74	8,560.24	5,536.50	14,167.67
Lowell	3,026.95	886.57	158,153.14	55,265.60	83,218.21	6,396.05	240.00	40,626.77
Lynn	2,183.10	3,986.96	99,417.81	53,480.09	83,191.72	3,955.59	—	10,715.24
Somerville	—	860.28	68,785.23	43,120.42	48,811.09	5,799.18	—	6,491.10
Lawrence	—	2,616.32	112,848.20	43,830.76	92,658.71	780.42	2,887.00	10,448.73
Brockton	5,482.65	510.61	55,038.79	51,133.80	42,078.66	1,479.39	—	4,191.53
Holyoke	5,122.00	1,194.49	63,102.76	51,405.69	73,574.88	5,476.47	3,385.06	7,392.73
Quincy	5,701.33	238.86	45,230.27	32,571.79	38,106.80	7,855.97	—	5,437.08
Newton	5,859.22	718.32	58,663.72	35,886.24	61,390.50	3,229.66	—	593.15
Malden	—	—	33,803.93	27,988.14	34,863.48	3,040.45	—	788.69
Haverhill	11,690.23	1,289.15	41,799.30	39,758.23	34,739.26	1,229.13	—	6,823.30
Medford	—	228.57	37,243.22	23,972.52	23,114.55	3,612.09	—	2,635.70
Chelsea	—	839.71	40,894.02	22,641.01	45,513.38	4,201.96	—	2,772.91
Pittsfield	8,562.57	91.86	43,389.95	33,685.79	29,208.80	1,467.03	1,120.00	2,771.71
Pittsburg	10,687.25	997.47	35,807.58	27,883.93	16,332.65	3,758.57	—	1,532.92
Quincy	3,229.05	1,972.09	38,332.18	20,645.93	20,947.63	249.90	—	2,611.69
Everett	—	478.56	52,847.27	31,138.62	21,024.83	991.89	—	7,171.71
Chicopee	9,923.59	419.15	32,456.34	18,214.52	32,544.01	951.29	1,303.00	3,839.12
Taunton	12,438.15	366.30	27,811.24	26,020.21	13,372.77	459.59	229.50	3,176.96
Waltham	6,631.40	—	21,582.63	23,094.42	24,181.87	3,847.12	—	647.11
Revere	1,908.80	—	53,790.67	27,595.25	25,884.72	9,884.98	—	745.84
Northampton	2,975.89	—	13,770.05	19,087.00	15,741.21	4,525.93	609.00	3,250.63
Gloucester	3,371.90	208.00	24,110.05	18,011.95	13,917.84	234.80	—	5,510.58
North Adams	1,364.90	52.14	16,486.24	11,245.72	13,340.55	3,465.69	—	1,468.24
Beverly	6,277.88	208.00	30,775.27	16,672.22	20,147.91	200.00	36.00	668.33
Leominster	9,007.60	—	15,759.00	13,519.43	10,542.28	486.43	—	3,096.41
Attleboro	7,859.57	—	19,515.92	11,903.21	12,331.90	569.89	—	1,180.03
Melrose	—	—	17,034.85	13,177.14	14,091.06	1,330.00	—	1,617.97
Peabody	7,178.75	204.29	13,954.82	13,954.82	18,153.29	398.02	—	4,913.59
Westfield	6,009.70	—	25,612.00	10,591.07	12,095.46	398.78	—	2,639.82
Gardner	3,136.91	250.32	16,841.14	10,664.52	5,222.42	835.36	—	2,256.53
Woburn	4,255.00	—	9,280.01	12,124.50	11,880.10	161.67	60.00	588.40
Marlborough	5,652.04	—	15,118.50	6,199.65	7,526.18	70.98	152.00	—
Newburyport	899.88	—	8,005.94	6,944.95	4,384.25	—	—	—
39 Cities	\$197,149.34	\$42,072.45	\$2,755,889.76	\$1,605,169.44	\$2,564,584.27	\$413,346.48	\$82,599.65	\$371,505.32

TABLE VII. — Maintenance of Departments — Continued.
8. Libraries.

Cities.	Population of 1925	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	779,620	\$872,567.80	\$525,903.72	\$138,877.45	\$55,706.86	\$26,695.94	\$77,502.13	\$47,791.70
WORCESTER	100,757	147,993.58	98,085.92	21,144.75	7,915.01	7,020.48	7,151.73	6,675.69
SPRINGFIELD	142,065	165,300.00	—	—	—	—	—	165,300.00
FALL RIVER	128,993	91,722.83	50,642.07	14,847.48	5,157.08	4,180.35	14,447.74	2,448.11
CAMBRIDGE	119,609	72,790.82	46,512.07	12,974.81	3,072.25	2,154.02	5,761.53	2,336.14
NEW BEDFORD	119,539	78,962.82	57,723.20	13,142.23	3,261.73	1,059.32	1,381.12	2,389.12
LYNN	102,296	36,429.37	22,093.36	6,493.84	2,939.54	918.00	1,148.95	2,835.48
LOWELL	103,081	73,038.47	45,257.02	12,015.00	3,102.66	3,311.69	3,734.44	5,527.06
SOMERVILLE	99,032	71,410.51	47,841.65	11,470.12	2,368.60	3,669.98	1,894.51	4,165.56
LAWRENCE	53,527	54,902.14	33,461.33	10,039.29	3,133.38	1,557.52	4,510.44	1,779.38
BROCKTON	65,343	36,554.72	20,516.36	7,641.61	1,010.82	2,933.64	2,829.01	1,623.28
HOLYOKE	60,335	42,000.00	—	—	—	—	—	142,000.00
QUINCY	60,055	41,471.15	20,639.36	10,088.60	1,799.90	2,293.14	2,839.13	3,811.02
NEWTON	53,003	75,129.08	38,317.56	16,072.21	3,014.49	3,415.01	7,223.11	7,080.70
MAIDEN	51,789	22,761.67	8,598.00	6,598.00	1,904.38	1,492.08	1,103.07	6,195.30
HAYVERHILL	49,232	44,241.11	23,639.10	6,697.32	2,637.47	2,215.88	5,729.53	3,521.81
MEDFORD	47,027	20,592.53	11,098.67	5,158.36	855.82	1,149.60	1,025.77	1,304.31
CHELSEA	47,247	27,028.87	12,168.37	7,439.22	1,442.10	1,499.54	2,911.53	1,568.11
PITTSFIELD	46,877	37,450.00	—	—	—	—	—	137,450.00
FITCHBURG	43,809	16,871.76	9,141.10	4,687.02	114.46	1,213.05	907.79	808.34
SALEM	42,821	30,835.53	19,444.20	5,314.57	1,084.50	2,367.30	609.82	2,015.14
EVERETT	42,072	27,048.24	15,601.01	5,621.93	1,497.61	1,499.25	1,794.72	1,033.72
CHICPEE	41,882	21,090.80	10,892.83	6,388.34	1,438.15	774.54	1,195.80	401.14
TACONIC	39,255	19,953.56	9,899.31	6,203.18	709.92	1,890.16	574.36	671.63
WALTHAM	34,746	35,362.32	19,244.15	7,887.38	2,262.47	3,536.05	898.44	1,583.83
REVERE	33,961	8,195.68	4,919.99	503.66	1,419.10	915.55	476.70	360.68
NORTHAMPTON	24,145	39,909.69	21,368.67	9,878.62	2,188.45	2,514.18	1,190.86	2,768.91
GLOUCESTER	23,375	1,000.00	—	—	—	—	—	1,000.00
NORTH ADAMS	22,717	13,074.38	6,987.98	3,268.61	101.99	1,198.27	1,107.09	410.44
BEVERLY	22,685	13,845.68	6,759.56	6,759.56	1,525.56	1,984.49	2,041.15	1,644.78
LEOMINSTER	22,120	11,299.50	6,321.32	2,485.95	146.00	1,164.71	552.84	625.70
ATTLEBORO	20,623	15,368.55	8,599.84	2,738.82	900.00	995.84	1,298.71	1,405.34
MELROSE	20,165	17,028.78	9,616.43	3,692.55	749.34	1,006.21	1,210.38	753.87
PEABODY	19,870	4,000.00	—	—	—	—	—	14,000.00
WESTFIELD	19,342	13,564.03	—	—	—	—	—	13,564.03
GARDNER	18,730	10,965.00	—	—	—	—	—	10,965.00
WOBURN	18,370	17,828.43	10,095.91	3,401.87	347.19	1,169.98	937.76	1,275.72
MARLBOROUGH	15,556	5,713.88	7,623.45	1,312.16	40.12	777.41	204.01	1,489.38
NEWBURYPORT	15,656	11,469.85	—	2,139.21	576.51	651.73	128.74	350.21
39 Cities	2,909,767	\$2,383,415.18	\$1,256,587.66	\$374,938.72	\$114,513.75	\$89,224.91	\$156,418.91	\$391,731.23

¹ Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1925	A TOTAL EXPENSES	C. PARKS AND GARDENS		D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS		
			Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day	Band Concerts, etc.
BOSTON	779,620	\$2,281,348.10	\$652,887.26	\$836,642.12	\$338,938.83	\$219,155.43	\$24,622.77	\$869.56	\$82,331.14
WORCESTER	190,757	149,830.42	88,017.28	—	53,988.32	781.00	781.00	—	2,087.12
SPRINGFIELD	142,065	241,478.14	169,912.98	—	50,910.44	4,566.76	5,306.64	—	4,739.12
FALL RIVER	128,963	106,863.75	60,446.42	—	40,678.80	—	—	—	464.80
CAMBRIDGE	119,669	230,790.48	66,915.06	91,837.02	34,973.14	9,270.05	5,460.01	394.11	15,586.97
NEW BEDFORD	110,539	113,876.78	79,954.60	—	9,995.94	12,314.47	2,823.63	—	8,788.14
LOWELL	110,296	64,300.49	38,837.03	—	11,999.78	3,719.28	2,823.07	988.00	2,032.07
LYNN	103,081	132,770.11	32,744.41	69,355.46	20,088.93	498.20	3,586.94	972.50	5,523.67
SOMERVILLE	99,032	103,506.47	16,987.01	62,798.41	14,849.14	2,779.18	2,247.74	—	3,844.99
LAWRENCE	93,927	61,826.46	42,682.11	—	7,000.00	8,586.00	2,497.52	—	1,000.83
BROCKTON	63,343	17,887.04	9,698.70	—	7,720.34	—	—	—	568.00
HOUSTON	60,335	55,185.82	23,989.90	—	15,568.01	11,550.26	503.16	—	2,443.85
QUINCY	60,035	137,995.07	10,039.74	52,751.40	6,633.44	1,491.24	1,474.24	—	65,592.61
NEWTON	53,003	128,456.35	8,687.38	50,832.83	63,936.90	4,032.09	—	—	947.15
HAVERHILL	51,789	69,260.77	25,804.75	33,065.76	2,499.39	—	1,000.00	—	90.00
MEDFORD	49,232	33,978.64	11,448.68	—	3,672.59	—	—	—	716.44
CHELSEA	47,247	58,094.10	—	31,485.56	1,495.03	373.59	621.69	—	2,571.00
PITTSFIELD	46,877	19,251.68	12,547.66	30,451.93	21,733.42	459.47	1,114.75	—	4,794.00
FITCHBURG	43,609	25,959.34	13,428.20	—	3,744.55	—	—	—	2,500.00
SALEM	42,821	45,502.83	27,826.46	—	10,863.88	566.08	245.43	—	1,421.83
EVERETT	42,072	55,643.83	16,490.49	30,299.35	10,867.56	946.83	1,300.00	—	1,681.80
CHICOPPEE	39,255	15,410.17	1,685.05	—	5,558.16	—	1,000.00	—	1,349.00
TAUNTON	38,346	9,683.96	4,535.83	—	13,725.12	—	—	—	168.00
WALTHAM	34,716	51,486.96	9,503.08	25,525.26	4,980.13	1,253.32	588.86	—	1,201.53
REVERE	33,261	21,997.38	1,572.15	19,675.23	—	593.95	537.00	—	156.05
NORTHAMPTON	24,145	7,718.04	1,183.79	—	—	300.00	300.00	—	1,062.70
GLoucester	22,717	7,104.72	6,250.11	—	4,437.44	546.33	—	—	170.50
NORTH ADAMS	22,717	11,328.21	49.60	—	451.10	—	1,055.21	—	150.15
BEVERLY	22,685	2,366.37	2,366.37	—	504.97	—	—	—	503.89
LEOMINSTER	22,120	1,397.48	423.08	—	4,698.24	2,704.30	—	—	974.40
ATLANTIC	20,623	16,007.58	11,977.09	—	—	1,020.00	—	—	6,742.36
MELROSE	20,165	35,685.13	5,302.50	14,150.45	3,010.49	1,859.10	—	—	—
PEABODY	19,870	7,221.82	—	—	6,836.29	—	1,080.00	—	500.00
WESTFIELD	19,342	3,758.82	845.23	—	6,161.82	—	500.00	—	—
GARDNER	18,730	24,987.78	6,301.16	11,306.39	5,775.42	10,706.58	500.00	—	500.00
WOBURN	18,370	14,835.03	851.94	—	2,067.16	—	389.75	—	209.79
MARLBOROUGH	16,236	3,416.82	2,713.93	—	325.39	—	377.50	—	—
NEWBURYPORT	15,656	5,139.06	4,081.36	—	922.70	—	135.00	—	—
39 Cities	2,909,767	\$4,422,493.29	\$1,497,468.14	\$1,362,177.17	\$808,461.28	\$303,331.96	\$63,138.79	\$3,224.17	\$222,973.60

TABLE VII. — *Maintenance of Departments — Continued.*
10. Pensions.

CITIES.	Population of 1925	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery
			Police	Fire	Highways	Schools	All Other		
BOSTON	779,620	\$1,956,601.17	\$180,223.82	\$246,035.21	\$26,418.71	\$134,359.80	¹ \$1,343,653.63	² \$25,910.00	—
WORCESTER	190,757	105,836.25	15,097.38	25,157.97	23,596.64	7,577.52	³ 27,924.10	5,158.73	\$1,323.91
SPRINGFIELD	142,065	41,768.22	14,267.60	12,776.70	11,342.44	—	3,381.48	—	—
FALL RIVER	128,993	48,864.92	20,795.34	25,987.80	—	2,081.78	—	—	—
CAMBRIDGE	119,669	102,937.65	11,933.23	25,798.37	32,009.38	10,370.40	12,234.55	9,205.90	1,415.82
NEW BEDFORD	119,539	32,643.34	11,445.85	6,265.74	1,648.92	2,591.16	820.76	4,484.80	524.16
LYNN	110,296	38,243.24	11,797.87	21,205.09	1,784.56	942.00	820.08	1,693.64	—
LOWELL	103,081	61,409.75	14,436.30	10,638.05	8,784.57	3,834.94	17,092.72	4,610.52	2,012.65
SOMERVILLE	99,032	41,934.83	11,313.30	6,549.31	9,724.39	—	10,968.62	3,379.18	—
LAWRENCE	93,927	15,217.21	7,164.50	7,592.71	—	550.00	—	—	—
BROCKTON	63,813	28,043.78	4,841.00	6,843.35	5,260.32	2,899.45	6,400.51	2,299.15	—
HOLYOKE	60,335	22,027.19	4,811.00	5,847.71	10,827.44	751.49	⁵ 10,613.99	—	—
QUINCY	60,055	17,998.48	1,650.00	3,560.00	30,685.15	489.58	877.50	3,563.96	—
NEWTON	56,471	56,471.79	10,675.00	3,650.00	⁶ 15,065.63	—	2,691.24	2,770.40	—
MALDEN	51,789	28,400.52	4,327.43	3,545.86	806.66	1,499.76	650.04	—	1,471.56
HAVERHILL	49,232	8,195.17	2,249.82	3,578.93	4,160.00	1,200.00	—	993.00	—
MEDFORD	47,627	14,315.68	3,573.34	833.34	—	—	3,586.00	1,785.65	—
CHELSEA	47,247	22,578.14	2,539.51	7,914.33	6,506.51	—	3,832.14	—	—
PITTSFIELD	46,877	3,556.00	2,756.00	—	—	800.00	—	—	—
FITCHBURG	43,609	14,621.85	2,397.50	1,474.20	7,562.48	1,076.23	—	2,111.44	—
SALEM	42,821	18,728.43	3,343.15	1,187.04	9,648.04	999.84	1,930.54	1,619.82	702.00
EVERETT	42,072	20,260.35	3,687.50	1,716.80	13,383.05	—	771.00	—	—
CHICOPEE	41,882	6,547.44	1,825.00	1,595.04	665.13	—	—	72,402.27	—
TAUNTON	39,255	—	—	—	—	—	—	—	—
WALTHAM	34,746	14,519.94	2,654.80	4,062.17	5,297.07	—	460.65	1,339.26	705.99
REVERE	33,261	7,898.15	1,966.30	1,966.30	4,581.85	500.00	—	—	—
NORTHAMPTON	24,145	2,230.51	1,459.96	770.55	—	—	—	—	—
GLOUCESTER	23,375	11,415.18	5,504.25	5,595.36	315.57	—	—	—	—
NORTH ADAMS	22,717	410.00	—	410.00	—	—	—	—	—
BEVERLY	22,685	6,883.91	3,187.50	2,384.37	587.20	424.84	350.00	—	—
LEOMINSTER	22,120	716.40	—	716.40	—	—	—	—	—
ATTLEBORO	20,623	499.92	—	499.92	—	—	—	—	—
MELROSE	20,165	15,899.11	948.74	1,975.00	—	249.99	⁸ 12,494.28	231.10	—
PEABODY	19,870	8,738.37	1,779.36	1,824.96	2,048.25	618.84	665.04	⁹ 1,801.92	—
WESTFIELD	18,342	7,590.00	750.00	—	—	—	—	—	—
GARDNER	18,730	3,382.50	912.50	—	2,470.00	—	⁵ 7,251.85	—	—
WOBURN	18,370	10,263.10	3,011.25	30.25	—	—	—	—	—
MARLBOROUGH	16,236	1,399.15	1,568.90	650.00	—	—	—	—	—
NEWBURYPORT	15,656	650.00	—	—	—	—	—	—	—
39 Cities	2,909,767	\$2,784,117.64	\$369,281.65	\$449,572.46	\$242,566.36	\$173,817.62	\$1,469,332.72	\$71,159.64	\$8,387.19

¹ Includes \$1,295,611.64 appropriation paid city retirement fund. ² Includes \$8,846.76 other enterprises. ³ Includes \$22,000 appropriation paid city retirement fund. ⁴ Other enterprises.
⁵ Public Works. ⁶ Includes water, amount not specified. ⁷ Includes \$688.60 electric light. ⁸ Includes \$10,974.28 public works. ⁹ Includes \$1,201.92 electric light.

TABLE VII. — *Maintenance of Departments* — Concluded.
11. *Unclassified.*

CITIES.	Population of 1925	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drink- ing Fountains	G All Other
BOSTON	770,820	\$522,268.68	\$186,473.76	\$39,836.00	\$17,043.69	\$33.00	\$5,418.97	\$303,463.26
WORCESTER	190,757	56,941.66	29,887.12	4,178.02	3,831.23	250.00	—	18,795.29
SPRINGFIELD	142,065	92,690.08	7,541.13	4,422.09	2,139.24	—	159.30	78,428.32
FAIR RIVER	128,993	1,189,877.29	13,134.93	6,044.04	2,431.48	478.52	—	1,167,788.32
CAMBRIDGE	119,069	33,044.84	17,079.18	2,401.80	3,362.95	91.00	1,271.27	8,838.64
NEW BEDFORD	119,539	25,870.75	2,238.95	966.05	2,034.71	—	—	20,631.04
LOWELL	110,296	86,007.71	1,572.52	575.00	4,216.77	116.67	216.27	79,310.48
LYNN	103,081	41,290.34	20,459.81	—	2,673.91	279.70	—	17,876.92
SOMERVILLE	99,032	18,301.92	9,530.80	2,219.04	752.92	—	—	5,799.16
LAWRENCE	93,327	43,828.63	4,265.75	1,472.00	2,800.00	—	1,935.10	44,355.78
BROCKTON	65,343	10,310.08	634.00	2,045.36	1,037.22	—	—	6,593.50
HOLYOKE	60,335	46,120.09	9,999.45	1,515.01	1,228.19	—	—	33,377.44
QUINCY	60,055	12,090.18	3,283.02	2,248.42	1,354.40	50.00	—	5,154.34
NEWTON	53,003	13,724.89	587.60	1,563.30	1,438.10	—	—	10,134.89
MALDEN	51,759	14,514.01	555.85	—	2,248.32	—	—	10,622.86
HAVERHILL	43,232	14,938.04	6,913.88	—	828.04	1,277.51	469.70	5,849.51
MEDFORD	47,627	44,893.13	4,892.75	1,228.55	1,497.07	—	—	37,274.76
CHelsea	47,247	15,849.82	4,040.00	1,067.49	1,045.00	—	—	9,697.33
PITTSFIELD	46,877	27,106.50	3,053.50	1,979.13	400.00	119.80	—	21,554.07
FITCHBURG	43,609	16,266.96	880.00	3,221.78	990.13	200.00	1,048.17	9,926.88
SALEM	42,821	15,766.18	7,636.14	922.32	1,294.54	132.00	—	5,781.18
EVERETT	42,072	15,930.80	5,003.96	—	1,550.00	166.53	218.60	8,991.71
CHICOPEE	41,882	6,960.56	1,471.12	1,323.50	990.16	—	—	3,175.78
TAUNTON	39,255	5,934.73	3,115.47	330.60	900.00	—	—	1,588.66
WALHAM	34,746	12,940.56	1,450.00	1,595.56	778.19	277.28	—	8,839.33
REVERE	33,261	37,931.54	2,772.73	258.75	750.00	—	—	34,150.06
NORTHAMPTON	24,145	6,846.67	1,061.00	1,673.66	474.20	141.98	248.81	3,247.02
GLOUCESTER	23,375	7,884.04	450.00	1,308.00	880.00	—	—	5,246.64
NORTH ADAMS	22,717	10,406.72	1,703.65	633.50	379.96	—	—	7,689.61
BEVERLY	22,085	15,567.82	6,276.70	1,797.32	1,349.81	148.67	—	5,995.32
LEOMINSTER	22,120	3,707.61	457.23	704.49	550.00	—	275.66	1,720.23
ATLANTHERO	20,623	5,468.04	1,538.25	727.25	450.00	112.47	—	2,640.07
MELROSE	20,165	20,777.36	3,254.00	613.00	648.27	—	25.00	16,237.09
PEARBOY	19,870	34,182.15	4,640.00	—	1,650.00	72.10	—	27,820.05
WESTFIELD	19,342	4,612.72	636.80	739.00	373.00	50.00	—	2,811.92
GARDNER	18,730	21,120.39	450.00	771.04	550.00	—	215.00	19,134.35
WOBURN	18,370	13,637.32	3,305.20	504.30	1,090.70	—	—	8,736.92
MARLBOROUGH	16,236	9,351.22	4,472.52	774.52	702.97	100.00	—	3,301.19
NEWBURYPORT	15,656	3,910.76	606.30	396.00	400.00	150.00	—	2,358.46
39 Cities	2,909,767	\$2,619,893.79	\$376,925.07	\$93,142.39	\$69,119.37	\$3,768.71	\$11,980.37	\$2,064,957.88

¹ Includes \$1,144,100.23 refund of taxes and costs.

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1925	A. PUBLIC SERVICE ENTERPRISES						B		Trust Funds
		TOTAL EXPENSES	ELECTRIC LIGHT		WATER		ALL OTHER			
			Maintenance and Operation	Maintenance Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves		Miscella- neous	Cemeteries
BOSTON	779,620	\$2,691,520.35	-	\$1,229,098.91	\$567,021.63	\$19,194.83	\$440.54	\$875,764.44	\$146,918.49	\$191,219.41
WORCESTER	190,757	199,197.52	-	198,350.04	-	-	847.48	-	56,096.93	15.50
SPRINGFIELD	339,578	339,578.86	-	339,578.86	-	-	-	-	-	100.00
FALL RIVER	128,993	250,875.95	-	248,383.18	-	-	916.67	\$1,576.10	49,318.19	5.00
CAMBRIDGE	119,689	360,848.95	-	360,848.95	-	-	-	-	54,552.11	-
NEW BEDFORD	119,539	190,492.21	-	189,318.41	-	-	-	1,173.80	89,185.91	-
LOWELL	110,286	339,945.00	-	338,522.00	-	-	1,423.00	-	33,314.40	-
LYNN	103,081	284,648.84	-	284,648.84	-	-	-	-	63,665.11	1,937.32
SOMERVILLE	99,052	129,943.14	-	79,161.20	43,782.94	-	-	-	26,935.44	-
LAWRENCE	93,527	277,703.91	-	271,703.91	-	-	-	-	15,554.87	-
BROCKTON	65,343	132,921.40	-	132,921.40	-	-	-	-	-	-
HOLYOKE	60,335	1,057,105.96	1 \$906,808.07	150,297.89	-	-	-	-	25,489.53	2,838.02
QUINCY	60,055	165,049.71	-	136,496.85	28,552.86	-	-	-	858.67	35.75
NEWTON	53,003	137,392.44	-	135,086.20	2,306.24	-	-	-	29,568.96	207.05
MALDEN	51,789	56,347.66	-	38,170.91	18,176.75	-	-	-	1,102.10	167.50
HAVERHILL	49,232	93,407.76	-	93,159.65	-	-	248.11	-	25,611.75	-
MEDFORD	47,627	53,353.06	-	37,065.91	16,081.42	-	205.73	-	-	-
CHELSEA	47,247	49,832.70	-	29,007.34	20,704.76	-	120.60	-	-	-
PITTSFIELD	46,877	49,690.68	-	48,248.31	-	-	1,442.37	-	-	-
FITCHBURG	43,609	101,622.85	-	103,970.84	-	-	1,499.92	-	23,608.96	551.33
SALEM	42,821	105,470.76	-	29,592.36	25,012.59	-	-	-	20,541.42	352.58
EVERETT	42,072	54,604.95	-	29,592.36	-	-	-	-	20,049.33	-
CHICOPEE	41,882	342,821.04	252,816.77	90,004.27	-	-	-	-	7,158.11	-
TAUNTON	39,255	452,301.64	365,309.99	86,991.65	-	-	-	-	12,000.00	-
WALHAM	34,746	61,307.19	-	60,957.19	-	-	350.00	-	28,577.43	-
REVERE	33,261	57,252.17	-	43,546.10	13,706.07	-	-	64,929.75	4,670.11	60.00
NORTHAMPTON	24,145	127,411.60	-	62,481.85	-	-	-	-	1,467.90	-
GLoucester	23,375	62,160.63	-	62,160.63	-	-	1,150.86	-	10,301.68	-
NORTH ADAMS	22,717	21,393.32	-	20,242.46	-	-	-	-	15,483.70	1.25
BEVERLY	22,685	50,107.87	-	50,107.87	-	-	1,145.21	-	10,396.21	298.66
LEOMINSTER	22,120	38,803.70	-	37,658.49	-	-	-	-	14,116.06	-
ATTLEBORO	20,623	41,417.89	-	39,535.58	-	-	11.27	-	7,158.54	-
MELROSE	20,165	42,926.08	-	34,694.01	8,220.80	-	2,234.98	-	91.34	-
PEABODY	19,870	281,042.96	173,243.10	105,564.88	-	-	-	-	11,748.97	-
WESTFIELD	19,342	324,731.12	* 298,118.88	26,612.24	-	-	-	-	12,226.58	14.10
WINDHAM	18,780	35,954.82	-	35,954.82	-	-	-	-	2,342.65	-
GARDNER	18,370	55,931.13	-	55,931.13	-	-	-	-	2,342.65	-
WOBURN	16,236	27,374.70	-	27,374.70	-	-	-	-	1,034.25	-
MARLBOROUGH	15,656	43,472.63	-	43,472.63	-	-	-	-	-	-
NEWBURYPORT	15,656	43,472.63	-	43,472.63	-	-	-	-	-	-
39 Cities	2,909,767	\$9,174,966.15	\$1,996,296.81	\$5,458,545.31	\$743,566.06	\$19,194.83	\$12,036.74	\$2,749.90	\$821,145.70	\$197,803.47

* Includes gas, amount not specified.

1 Includes \$124,013.32 for gas.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
BOSTON	\$43,073,179.69	\$1,725,487.44	\$7,789,009.43	\$4,791,487.48	\$3,046,276.19	\$4,015,695.84
WORCESTER	8,556,705.43	347,311.02	1,705,885.34	689,708.20	885,630.83	\$416,326.56
SPRINGFIELD	7,225,144.98	430,937.98	1,448,479.90	586,794.80	841,844.07	38,446.82
FALL RIVER	6,548,022.71	252,079.09	999,401.59	553,803.34	489,734.31	190,383.73
CAMBRIDGE	5,306,467.60	270,516.19	951,266.88	687,267.80	509,695.07	567,200.58
NEW BEDFORD	5,181,098.43	244,055.04	1,140,521.01	682,572.42	417,086.09	455,488.06
LOWELL	4,609,173.20	244,678.85	824,327.27	417,742.53	504,416.62	355,706.49
LYNN	3,952,884.57	173,473.47	760,647.05	371,122.93	304,044.39	44,554.89
SOMERVILLE	2,805,350.71	144,180.53	545,635.00	356,425.97	206,318.71	55,963.31
LAWRENCE	3,743,962.87	170,282.32	742,388.89	390,012.97	375,296.89	309,971.82
BROCKTON	2,549,581.62	138,341.79	496,344.01	305,409.80	246,988.06	40,273.86
HOLYOKE	2,572,972.93	136,418.32	556,717.27	308,770.71	222,640.86	183,187.24
QUINCY	2,649,621.42	144,329.21	459,697.95	281,988.04	276,980.06	208,039.58
NEWTON	2,905,953.51	152,777.73	522,205.36	260,470.13	436,491.07	200,412.83
MAIDEN	75,060.17	327,863.69	380,661.98	197,500.79	159,786.58	8,253.50
HAYBURN	1,037,493.43	90,977.49	327,863.69	197,500.79	159,786.58	102,422.08
MEDFORD	1,606,132.45	106,084.71	283,199.06	148,561.18	207,166.53	25,016.71
CHELSEA	1,858,213.56	109,646.89	323,601.16	144,309.79	129,044.67	314,640.93
PITTSFIELD	1,472,006.43	82,214.74	245,866.19	116,527.59	179,257.73	148,332.51
FITCHBURG	1,750,597.14	86,251.90	284,148.56	143,222.97	201,999.64	51,449.86
SALEM	1,677,084.99	87,582.25	295,613.83	198,165.83	176,383.26	245,388.98
EVERETT	1,664,606.84	98,615.41	327,409.53	109,153.84	171,796.34	157,707.37
CHICPEE	1,626,783.73	79,559.79	251,971.60	105,617.78	191,282.79	110,598.27
TAUNTON	1,667,929.26	66,823.94	247,079.44	112,088.42	171,327.97	99,795.75
WALTHAM	1,323,986.79	82,132.59	247,188.39	124,616.45	157,564.20	16,426.76
REVERE	1,340,010.84	87,450.46	234,083.58	100,566.15	96,055.74	76,180.58
NORTHAMPTON	988,216.73	47,176.31	128,949.15	41,181.41	96,187.35	44,716.55
GLoucester	670,383.25	71,981.76	188,118.79	58,343.15	136,002.08	32,475.33
NORTH ADAMS	670,383.25	43,874.28	111,807.71	42,688.12	93,890.75	4,355.23
BEVERLY	1,171,790.64	62,475.88	238,038.08	81,071.77	143,414.77	28,642.06
LEOMINSTER	610,642.13	34,692.38	128,053.06	25,101.84	93,139.05	3,208.60
ATTLEBORO	792,478.02	50,019.48	155,489.88	49,810.42	86,575.66	10,228.70
MELROSE	839,154.05	69,815.41	121,340.37	81,007.56	100,828.13	35,496.52
PEABODY	1,084,020.42	50,732.94	160,056.50	78,016.70	66,407.20	60,202.17
WESTFIELD	34,256.76	89,728.12	39,049.36	39,049.36	65,783.52	21,535.03
GARDNER	32,701.84	76,216.94	76,216.94	64,043.01	99,158.86	33,903.94
WINDHAM	626,515.77	42,379.70	93,950.74	27,848.14	97,729.89	38,738.30
WOBURN	627,730.38	38,437.60	92,869.12	26,686.49	64,323.28	7,290.13
MALDEN	496,901.51	22,923.51	92,869.12	26,686.49	64,323.28	7,290.13
NEWBURYPORT	450,518.35	79,138.77	79,138.77	36,369.11	83,344.78	28,485.37
39 Cities	\$132,610,459.07	\$6,244,331.22	\$24,126,571.19	\$13,003,174.64	\$11,958,526.15	\$5,003.91
						\$1,200,010.97
						\$10,491,687.08

39 Cities

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
Boston	\$12,576,452.75	\$872,567.80	\$2,281,348.10	\$1,936,601.17	\$552,268.68	\$2,691,520.35	\$146,918.49	\$191,219.41
Worcester	3,202,074.41	147,993.58	149,830.42	105,838.22	56,941.66	199,197.52	56,096.93	15.50
Springfield	2,813,390.87	165,300.00	241,478.14	41,768.25	92,690.08	339,578.86	49,318.19	100.00
Fall River	1,914,647.43	91,722.83	106,863.75	48,864.92	87,877.29	250,878.95	54,552.11	5.00
Cambridge	1,501,115.57	78,929.82	230,790.48	102,967.65	33,044.84	360,848.95	89,185.91	—
New Bedford	1,777,713.22	78,962.37	113,876.78	23,633.34	25,870.75	190,492.21	33,314.40	—
Lynn	1,500,170.44	36,429.37	134,300.49	38,243.41	86,007.71	339,945.00	63,605.11	—
Somerville	1,275,499.37	73,038.47	132,770.11	41,409.75	41,290.34	284,048.84	26,935.44	1,937.32
Lawrence	1,025,295.39	71,410.51	103,306.47	41,934.83	58,828.63	227,944.14	13,534.87	—
Brockton	1,320,951.10	54,502.14	61,826.46	15,217.21	10,310.08	132,921.40	26,935.44	—
Holyoke	884,553.54	36,554.72	17,897.04	22,043.78	46,120.09	107,105.96	25,489.53	2,838.02
Quincy	913,417.60	42,000.00	55,155.82	28,027.19	12,090.18	165,049.71	858.67	35.75
Haverhill	872,885.56	41,471.15	137,995.67	17,968.48	13,724.89	137,392.41	29,568.96	207.05
Malden	606,293.43	75,129.08	128,436.35	56,471.79	14,514.01	93,407.76	1,102.10	167.50
Medford	657,448.67	42,055.10	69,260.77	8,195.17	14,938.64	53,353.06	25,611.75	—
Chelsea	656,136.21	44,241.11	50,306.13	14,315.68	44,893.13	49,832.70	—	—
Pittsfield	649,041.83	20,592.53	58,094.10	22,578.14	15,849.82	49,690.68	—	—
Fitchburg	658,319.34	37,450.00	19,251.68	3,556.00	27,106.50	27,106.50	23,608.96	551.33
Salem	564,306.19	16,871.76	25,959.34	14,621.85	16,296.96	101,622.85	20,541.42	352.38
Everett	485,539.90	30,835.53	45,502.83	18,728.43	15,766.18	105,470.76	20,049.33	—
Chicopee	708,363.71	27,048.24	55,643.83	20,260.35	15,930.80	54,404.95	7,158.11	—
Taunton	491,577.67	21,090.80	15,410.17	6,547.44	6,960.56	452,301.61	12,000.00	—
Waltham	456,484.27	19,953.56	9,683.96	—	5,934.73	61,307.19	28,577.43	—
Revere	417,651.60	35,362.32	51,486.96	14,519.94	12,940.36	57,252.17	4,670.11	60.00
Northampton	641,895.86	8,595.08	21,997.38	7,898.15	7,884.67	62,160.63	1,467.90	—
Gloucester	335,776.14	39,909.69	7,229.93	2,230.15	10,406.72	21,393.32	10,301.68	—
North Adams	339,651.75	1,000.00	7,718.04	11,415.18	15,567.82	50,107.87	15,483.70	1.25
Beverly	278,516.34	13,074.38	1,104.72	6,883.91	3,707.61	38,803.70	10,306.21	298.66
Leominster	430,121.75	27,801.20	11,328.21	716.40	3,168.04	43,147.89	14,116.06	—
Attleboro	206,094.47	15,938.15	16,007.58	499.92	20,777.36	42,926.08	7,168.54	—
Melrose	289,816.50	17,028.78	35,685.13	15,809.11	34,182.15	98,1042.96	32,474.12	—
Plymouth	307,699.70	4,000.00	7,221.82	8,738.37	4,612.72	281,042.96	11,748.97	—
Weymouth	235,811.77	13,564.03	3,758.82	730.00	21,120.39	35,954.82	12,226.58	14.10
Gaithers	200,739.47	10,965.00	24,987.78	3,382.50	13,657.32	55,931.13	2,312.65	—
Woburn	226,780.01	17,828.43	14,885.03	10,263.32	9,351.22	27,374.70	43,472.63	—
Marlborough	164,452.69	3,416.82	3,416.82	1,599.15	3,910.76	—	—	—
Newburyport	139,375.54	11,469.85	5,139.06	650.00	—	—	—	—
39 Cities	\$43,182,322.60	\$2,383,415.18	\$4,422,493.29	\$2,784,117.64	\$2,619,893.79	\$9,174,966.15	\$821,145.70	\$197,803.47

TABLE X. — Interest Payments.

CITIES	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G State Assessments for Grade Crossings	H All Other
						Sewer	Park	Water		
BOSTON	\$6,788,227.05	\$264,410.82	\$3,236,867.67	\$1,094,746.71	\$910.00	\$180,112.28	\$361,639.01	\$1,042,790.56	—	\$6,750.00
WORCESTER	653,040.29	138,418.95	302,949.88	211,671.46	—	—	—	—	—	—
SPRINGFIELD	53,291.41	53,291.41	501,812.06	65,805.00	—	—	—	—	—	—
FALL RIVER	517,912.60	86,284.84	383,905.26	47,722.50	—	—	—	—	—	—
CAMBRIDGE	534,142.04	63,694.52	322,331.56	43,958.75	500.00	52,088.55	51,569.26	—	—	—
NEW BEDFORD	711,253.51	92,258.56	516,343.95	102,256.00	395.00	—	—	—	—	—
LOWELL	353,099.66	81,200.00	263,559.66	8,340.00	—	—	—	—	—	—
LYNN	327,926.20	66,881.59	176,839.39	60,766.11	2,637.05	—	—	—	\$315.00	—
SOMERVILLE	227,385.30	39,824.35	60,419.86	—	—	29,378.91	17,227.52	80,534.66	—	—
LAWRENCE	276,517.99	57,010.40	210,543.97	8,963.62	—	—	—	—	—	—
BROCKTON	251,563.73	56,406.67	133,681.50	61,115.56	360.00	—	—	—	—	—
HOLYOKE	240,024.00	58,128.29	108,893.21	73,002.50	—	—	—	—	—	—
QUINCY	289,115.68	51,821.38	118,944.09	10,794.52	680.00	34,388.56	18,827.17	52,509.66	—	1,150.30
NEWTON	278,769.23	23,079.25	173,669.97	16,202.50	—	42,782.62	18,798.94	4,235.95	—	—
HAVERHILL	202,746.55	29,691.11	112,450.75	1,355.00	—	16,538.99	9,281.79	33,428.91	—	—
MALDEN	88,718.33	23,131.83	60,236.50	5,355.00	—	—	—	—	—	—
MEDFORD	178,262.27	15,237.14	107,448.76	2,513.96	—	14,847.67	8,641.00	29,574.18	—	—
PITTSFIELD	240,391.27	49,858.72	127,823.27	—	—	15,602.22	9,044.53	38,082.53	—	322.83
FITCHBURG	128,451.14	19,158.41	69,919.90	39,050.00	—	—	—	—	—	—
SALEM	143,721.45	36,817.26	88,431.46	18,472.73	—	—	—	—	—	—
EVERETT	118,919.68	21,549.06	76,730.62	20,640.00	—	16,782.41	9,401.33	46,009.17	—	—
CHICOPEE	197,387.68	30,718.33	92,976.44	1,500.00	—	—	—	—	—	—
TAUNTON	95,460.28	17,849.82	61,981.09	15,629.37	—	—	—	—	—	—
WALTHAM	151,601.16	25,159.96	74,322.57	52,074.06	—	—	—	—	—	44.57
ROSLINDALE	108,987.47	16,637.74	60,013.95	5,020.00	—	18,988.17	8,327.21	—	—	—
REVERE	130,445.63	39,883.14	101,425.51	8,329.70	—	9,884.54	5,713.61	25,209.13	—	—
NORHAMPTON	35,529.00	12,397.68	22,677.72	420.00	—	—	—	—	—	—
GLoucester	85,418.01	17,580.87	41,223.39	26,613.75	—	—	—	—	—	33.60
NORTH ADAMS	38,831.57	7,674.18	23,560.85	7,596.54	—	—	—	—	—	—
BEVERLY	89,217.54	22,993.79	63,345.00	2,878.75	—	—	—	—	—	—
LEOMINSTER	30,284.32	11,385.07	14,219.25	4,680.00	—	—	—	—	—	—
ATTLEBORO	51,699.00	10,687.49	26,249.29	14,762.22	—	—	—	—	—	—
MELROSE	89,555.58	13,954.01	43,890.74	4,410.84	—	7,715.92	4,465.88	15,118.19	—	—
PEABODY	63,500.16	8,685.21	47,085.17	7,819.78	—	—	—	—	—	—
WESTFIELD	31,282.15	11,698.99	14,773.16	4,880.00	—	—	—	—	—	—
GARDNER	36,968.05	7,194.99	23,133.06	6,640.00	—	—	—	—	—	—
WOBURN	63,564.08	14,882.00	23,128.63	16,650.34	—	5,671.32	3,281.79	—	—	—
MARLBOROUGH	44,072.32	7,055.43	32,524.17	4,492.72	—	—	—	—	—	—
NEWBURYPORT	35,448.07	3,716.86	23,696.21	8,033.00	—	—	—	—	—	—
39 Cities	\$14,700,439.15	\$1,608,170.12	\$8,034,029.49	\$2,685,159.99	\$5,482.05	\$444,782.16	\$546,706.10	\$1,367,492.94	\$315.00	\$8,301.30

1 Paid State on account of "Defence of the Commonwealth" loan.

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1925.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON	\$136,212,201.00	\$88,562,501.00	—	\$46,124,700.00	\$25,000.00	\$1,500,000.00	—	—
WORCESTER	15,346,469.37	7,310,000.00	—	5,412,700.00	—	2,000,000.00	—	\$587,769.37
SPRINGFIELD	17,078,438.40	13,654,900.00	—	2,111,000.00	—	1,000,000.00	—	812,538.40
FALL RIVER	14,687,838.68	11,701,800.00	—	1,240,000.00	—	1,500,000.00	—	246,038.68
CAMBRIDGE	9,962,450.00	8,138,450.00	—	1,017,000.00	12,000.00	1,500,000.00	—	—
NEW BEDFORD	15,751,683.04	11,630,000.00	\$25,000.00	2,317,000.00	7,000.00	1,500,000.00	—	270,948.11
LOWELL	7,694,670.00	5,637,920.00	—	1,456,750.00	—	1,800,000.00	—	—
LYNN	7,306,490.00	4,785,100.00	—	2,99,000.00	72,390.00	950,000.00	—	—
SOMERVILLE	2,213,000.00	1,613,000.00	—	—	—	600,000.00	—	—
LAWRENCE	6,094,020.00	5,056,020.00	—	338,000.00	—	700,000.00	—	—
BROCKTON	5,517,200.00	2,858,400.00	—	1,551,800.00	7,000.00	1,100,000.00	—	—
HOLYOKE	5,059,000.00	2,628,000.00	—	1,731,000.00	—	700,000.00	—	—
QUINCY	4,615,000.00	3,135,000.00	—	206,000.00	14,000.00	1,200,000.00	—	—
NEWTON	5,787,011.03	4,526,000.00	—	413,000.00	—	650,000.00	—	198,011.03
MALDEN	3,371,540.08	2,603,600.00	—	12,000.00	—	700,000.00	—	55,940.08
HAYENHILL	2,223,000.00	1,796,000.00	—	104,000.00	—	300,000.00	—	34,291.26
MEDFORD	3,029,941.26	2,591,650.00	—	—	—	930,000.00	—	—
CHELSEA	4,268,970.00	3,338,970.00	—	919,800.00	—	100,000.00	—	—
PITTSFIELD	2,505,000.00	1,575,200.00	—	448,300.00	—	650,000.00	—	58,184.81
FITCHBURG	2,429,800.00	2,031,500.00	—	477,000.00	—	400,000.00	—	—
SALEM	2,724,184.81	1,780,000.00	—	64,000.00	—	600,000.00	—	—
EVERETT	2,621,500.00	2,057,500.00	—	370,250.00	—	100,000.00	—	—
CHICOPEE	1,906,850.00	1,436,600.00	—	1,264,000.00	—	350,000.00	—	36,904.92
TAUNTON	3,447,104.92	1,796,200.00	—	136,000.00	—	200,000.00	\$100,000.00	—
WALTHAM	1,785,000.00	1,319,000.00	—	201,875.00	—	840,000.00	—	—
REVERE	3,126,917.00	2,085,042.00	—	6,000.00	—	275,000.00	—	—
NORTHAMPTON	716,500.00	435,500.00	—	643,000.00	—	250,000.00	—	30,536.55
GLOUCESTER	1,960,411.55	1,036,875.00	—	189,950.00	—	—	—	—
NORTH ADAMS	719,090.04	529,140.04	—	51,500.00	—	200,000.00	—	—
BEVERLY	2,004,500.00	1,753,000.00	—	95,000.00	—	150,000.00	—	—
LEOMINSTER	524,000.00	279,000.00	—	398,750.00	—	125,000.00	—	—
ATTLEBORO	1,337,250.00	793,500.00	—	107,000.00	—	400,000.00	20,000.00	—
MELROSE	1,574,300.00	1,067,300.00	—	268,000.00	—	150,000.00	—	—
PEABODY	1,405,000.00	987,000.00	—	107,000.00	—	175,000.00	—	—
WESTFIELD	668,000.00	386,000.00	—	145,500.00	—	50,000.00	—	—
GARDNER	648,900.00	453,400.00	—	294,300.00	—	350,000.00	—	—
WOBURN	1,157,200.00	512,900.00	—	119,000.00	—	120,000.00	—	—
MARLBOROUGH	1,057,456.02	818,456.02	—	—	—	—	—	—
NEWBURYPORT	677,774.91	487,774.91	—	190,000.00	—	—	—	—
39 Cities	\$302,105,662.11	\$205,253,198.97	\$51,734.93	\$71,047,175.90	\$137,390.00	\$23,665,000.00	\$120,000.00	\$1,831,163.21

TABLE XII. — *Relation of Indebtedness to Valuation — 1925.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1925, together with the supplemental assessment of December, 1925, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1925	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 REVERE . . .	33,261	6.0	\$38,028,950	\$2,286,917.00	—	\$2,286,917.00
2 PEABODY . . .	19,870	5.7	22,183,290	1,255,000.00	—	1,255,000.00
3 NEW BEDFORD . . .	119,539	5.5	220,203,600	13,980,734.93	\$1,845,274.10	12,135,460.83
4 TAUNTON . . .	39,255	5.5	40,470,204	3,060,200.00	833,376.12	2,226,823.88
5 BROCKTON . . .	65,343	5.4	71,030,550	4,417,200.00	565,627.81	3,851,572.19
6 SPRINGFIELD . . .	142,065	5.3	289,399,610	15,765,900.00	347,220.17	15,418,679.83
7 CHELSEA . . .	47,247	5.2	52,701,950	3,338,970.00	583,066.00	2,755,904.00
8 FALL RIVER . . .	128,993	5.1	206,578,150	12,941,800.00	2,359,820.59	10,581,979.41
9 BOSTON . . .	779,620	5.0	1,864,433,400	134,712,201.00	41,762,600.10	92,949,600.90
10 GLOUCESTER . . .	23,375	5.0	33,752,331	1,679,875.00	—	1,679,875.00
11 MARLBOROUGH . . .	16,236	4.9	17,262,098	937,456.02	96,991.41	840,464.61
12 NEWBURYPORT . . .	15,656	4.7	13,543,460	677,774.91	41,322.59	636,452.32
13 LYNN . . .	103,081	4.6	119,837,635	6,356,490.00	826,537.14	5,529,952.86
14 PITTSFIELD . . .	46,877	4.6	54,736,445	2,495,000.00	—	2,495,000.00
15 SALEM . . .	42,821	4.3	52,406,140	2,266,000.00	—	2,266,000.00
16 WOBURN . . .	18,370	4.3	18,725,031	807,200.00	—	807,200.00
17 LAWRENCE . . .	93,527	4.2	129,228,933	5,394,020.00	20,452.38	5,373,567.62
18 MEDFORD . . .	47,627	4.2	59,446,450	2,695,650.00	227,516.16	2,468,133.84
19 FITCHBURG . . .	43,609	4.1	59,531,850	2,479,800.00	28,468.79	2,451,331.21
20 ATTLEBORO . . .	20,623	4.0	23,225,620	1,212,250.00	127,720.59	939,529.41
21 BEVERLY . . .	22,685	3.9	45,689,200	1,804,500.00	—	1,804,500.00
22 LOWELL . . .	110,296	3.9	145,411,863	5,894,670.00	200,000.00	5,694,670.00
23 MALDEN . . .	51,789	3.9	59,329,800	2,615,600.00	318,364.44	2,297,235.56
24 CHICOPEE . . .	41,882	3.6	50,058,260	1,806,850.00	—	1,806,850.00
25 CAMBRIDGE . . .	119,669	3.6	166,651,500	9,212,450.00	3,224,688.17	5,987,761.83
26 HOLYOKE . . .	60,335	3.4	116,085,300	4,359,000.00	2454,398.55	3,904,601.45
27 NEWTON . . .	53,003	3.2	117,920,600	4,929,000.00	1,159,084.51	3,779,915.49
28 EVERETT . . .	42,072	3.2	55,638,500	2,121,500.00	360,704.01	1,760,795.99
29 QUINCY . . .	60,055	3.1	109,171,600	3,415,000.00	—	3,415,000.00
30 MELROSE . . .	20,165	3.1	28,766,990	1,174,300.00	278,278.60	896,021.40
31 WALTHAM . . .	34,746	3.1	48,961,000	1,585,000.00	60,548.84	1,524,451.16
32 NORTH ADAMS . . .	22,717	2.8	26,092,683	719,090.04	—	719,090.04
33 WORCESTER . . .	190,757	2.7	306,136,550	12,758,700.00	4,400,277.17	8,358,422.83
34 GARDNER . . .	18,730	2.6	22,867,777	598,900.00	—	598,900.00
35 WESTFIELD . . .	19,342	2.5	19,612,170	493,000.00	—	493,000.00
36 HAVERHILL . . .	49,232	2.2	66,262,769	1,923,000.00	468,562.16	1,454,437.84
37 NORTHAMPTON . . .	24,145	1.6	27,301,286	441,500.00	—	441,500.00
38 LEOMINSTER . . .	22,120	1.6	21,764,980	374,000.00	31,265.58	342,734.42
39 SOMERVILLE . . .	99,032	1.5	104,782,400	1,613,000.00	—	1,613,000.00
39 Cities . . .	2,909,767	4.4	\$4,925,230,335	\$276,609,498.90	\$60,767,165.98	\$215,842,332.92

1 Includes \$126,710.27 investment fund.

2 Includes railroad stock offsetting debt of \$187,000.

TABLE XIII. — *Debt Transactions for 1925 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON	\$8,575,000.00	\$2,545,000.00	\$23,500,000.00	—	—	\$3,979,000.00	\$169,000.00	\$1,000.00	\$23,000,000.00	—	\$433,530.93
WORCESTER	1,090,000.00	485,000.00	7,200,000.00	—	\$587,769.37	812,500.00	541,700.00	—	7,300,000.00	—	339,103.12
SPRINGFIELD	190,000.00	690,000.00	3,400,000.00	—	312,538.40	1,311,500.00	99,000.00	—	3,400,000.00	—	—
FALL RIVER	1,975,000.00	50,000.00	6,000,000.00	—	246,038.68	1,321,500.00	110,000.00	—	4,500,000.00	—	—
CAMBRIDGE	601,000.00	—	3,500,000.00	—	—	887,100.00	91,500.00	1,000.00	3,550,000.00	—	—
NEW BEDFORD	1,230,000.00	—	5,250,000.00	—	270,948.11	1,312,000.00	255,000.00	2,000.00	5,050,000.00	—	279,795.25
LOWELL	356,000.00	75,000.00	4,700,000.00	—	—	546,770.00	28,000.00	—	4,900,000.00	—	—
LYNN	930,000.00	175,000.00	3,650,000.00	—	—	496,200.00	235,500.00	8,130.00	3,725,000.00	—	—
SOMERVILLE	185,000.00	—	2,000,000.00	—	—	151,000.00	—	—	2,000,000.00	—	—
LAWRENCE	802,000.00	200,000.00	2,700,000.00	—	—	455,270.00	9,000.00	—	2,700,000.00	—	—
BROCKTON	271,000.00	70,000.00	2,600,000.00	—	—	416,946.40	98,100.00	1,000.00	2,600,000.00	—	—
HOLYOKE	300,000.00	—	2,300,000.00	—	—	278,500.00	100,000.00	—	2,400,000.00	—	—
QUINCY	682,000.00	70,000.00	2,550,000.00	—	—	409,800.00	55,500.00	2,000.00	2,850,000.00	—	—
NEWTON	900,000.00	115,000.00	1,445,000.00	—	198,011.03	313,500.00	66,000.00	—	1,395,000.00	—	149,371.63
MALDEN	187,000.00	—	2,000,000.00	—	55,940.08	401,200.00	25,000.00	—	2,200,000.00	—	—
HAVERTHILL	560,000.00	—	1,400,000.00	—	—	168,000.00	4,000.00	—	1,350,000.00	—	—
MEDFORD	363,000.00	50,000.00	800,000.00	—	34,291.26	281,300.00	10,000.00	—	1,000,000.00	—	—
CHELSEA	745,000.00	—	1,880,000.00	—	—	396,940.00	—	—	1,905,000.00	—	—
PLYMOUTH	187,800.00	36,800.00	1,100,000.00	—	—	248,000.00	106,000.00	—	1,150,000.00	—	—
FITCHBURG	215,000.00	45,000.00	1,400,000.00	—	—	247,300.00	42,800.00	—	1,400,000.00	—	—
SALEM	165,000.00	—	1,300,000.00	—	58,184.81	213,000.00	22,500.00	—	1,300,000.00	—	42,669.94
EVERETT	127,900.00	25,000.00	1,300,000.00	—	—	199,480.00	11,000.00	—	1,100,000.00	—	—
CHICOPEE	287,000.00	21,000.00	1,000,000.00	\$21,000.00	—	241,700.00	47,250.00	—	900,000.00	\$21,000.00	—
TAUNTON	130,000.00	30,000.00	1,350,000.00	—	36,904.92	125,900.00	81,500.00	—	1,355,000.00	—	—
WALTHAM	120,000.00	50,000.00	900,000.00	100,000.00	—	162,000.00	14,000.00	—	700,000.00	—	—
REVERE	45,562.00	10,150.00	1,650,000.00	—	—	295,477.00	35,075.00	—	1,530,000.00	—	—
NORTHAMPTON	—	—	750,000.00	1,000.00	—	64,500.00	6,000.00	—	700,000.00	3,000.00	—
GLOUCESTER	280,000.00	20,000.00	750,000.00	—	30,536.55	94,375.00	63,000.00	—	600,000.00	187,000.00	38,277.71
NORTH ADAMS	40,000.00	6,000.00	460,000.00	—	—	91,044.99	12,600.00	—	460,000.00	—	—
BEVERLY	653,000.00	—	1,100,000.00	—	—	136,000.00	24,000.00	—	1,100,000.00	275,000.00	—
LEOMINSTER	58,000.00	25,000.00	530,000.00	—	—	47,600.00	92,000.00	—	530,000.00	—	—
ATTLEBORO	235,000.00	—	500,000.00	20,000.00	—	77,500.00	15,250.00	—	525,000.00	—	—
MELROSE	161,800.00	30,000.00	700,000.00	—	—	178,125.00	56,000.00	—	575,000.00	100,000.00	—
PEABODY	112,000.00	—	550,000.00	100,000.00	—	103,000.00	47,000.00	—	550,000.00	148,000.00	—
WESTFIELD	68,000.00	—	425,000.00	—	—	49,000.00	16,000.00	—	425,000.00	—	—
GARDNER	8,000.00	—	—	—	—	55,500.00	17,000.00	—	400,000.00	—	—
WOBURN	148,500.00	11,300.00	650,000.00	—	—	102,450.00	55,500.00	—	600,000.00	—	—
MALBOROUGH	145,000.00	20,000.00	400,000.00	—	—	106,500.00	11,000.00	—	410,000.00	—	—
NEWBURYPORT	4,500.00	50,000.00	250,000.00	—	—	95,000.00	25,000.00	—	250,000.00	—	—
39 Cities	\$23,064,062.00	\$5,017,250.00	\$94,340,000.00	\$242,000.00	\$1,831,163.21	\$16,872,488.39	\$2,697,775.00	\$15,130.00	\$91,985,000.00	\$734,000.00	\$1,323,815.73

¹ Includes \$20,000 cemetery loan.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1925.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$429,230.76	¹ \$27,000.00	\$402,230.76	\$114,416.45	\$104,200.57	\$183,613.74
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
FALL RIVER . . .	—	—	—	—	—	—
CAMBRIDGE . . .	68,864.42	—	68,864.42	53,897.55	14,966.87	—
NEW BEDFORD . . .	—	—	—	—	—	—
LOWELL . . .	—	—	—	—	—	—
LYNN . . .	9,636.59	4,500.00	5,136.59	—	5,136.59	—
SOMERVILLE . . .	49,666.20	—	49,666.20	30,399.23	5,086.50	14,180.47
LAWRENCE . . .	—	—	—	—	—	—
BROCKTON . . .	—	—	—	—	—	—
HOLYOKE . . .	—	—	—	—	—	—
QUINCY . . .	39,797.54	—	39,797.54	18,961.16	11,590.52	9,245.86
NEWTON . . .	29,042.42	—	29,042.42	23,589.47	4,707.09	745.86
MALDEN . . .	25,727.68	—	25,727.68	17,521.87	2,319.67	5,886.14
HAVERHILL . . .	—	—	—	—	—	—
MEDFORD . . .	22,728.00	—	22,728.00	15,363.32	2,157.28	5,207.40
CHELSEA . . .	25,117.30	—	25,117.30	16,144.07	2,267.68	6,705.55
PITTSFIELD . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
SALEM . . .	—	—	—	—	—	—
EVERETT . . .	28,232.12	—	28,232.12	17,773.72	2,357.14	8,101.26
CHICOPEE . . .	—	—	—	—	—	—
TAUNTON . . .	—	—	—	—	—	—
WALTHAM . . .	12,557.52	—	12,557.52	10,469.69	2,087.83	—
REVERE . . .	16,571.58	—	16,571.58	10,700.23	1,432.54	4,438.81
NORTHAMPTON . . .	—	—	—	—	—	—
GLOUCESTER . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
BEVERLY . . .	—	—	—	—	—	—
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
MELROSE . . .	11,765.57	—	11,765.57	7,983.89	1,119.69	2,661.99
PEABODY . . .	—	—	—	—	—	—
WESTFIELD . . .	—	—	—	—	—	—
GARDNER . . .	—	—	—	—	—	—
WOBURN . . .	6,691.11	—	6,691.11	5,868.29	822.82	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
39 Cities . . .	\$775,628.81	\$31,500.00	\$744,128.81	\$343,088.94	\$160,252.79	\$240,787.08

¹ On account of "Defence of the Commonwealth" loan.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1925.*

CITIES.	Totals	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON	\$3,968,776.59	1,82,567,638.19	\$971,907.64	\$429,230.76	64.7	24.5	10.8
WORCESTER	1,121,200.00	1,104,200.00	17,000.00	—	98.5	1.5	—
SPRINGFIELD	1,014,500.00	1,014,500.00	—	—	100.0	—	—
FALL RIVER	1,022,400.00	1,016,500.00	5,900.00	—	99.4	0.6	—
CAMBRIDGE	650,063.42	488,150.00	93,049.00	68,864.42	75.1	14.3	10.6
NEW BEDFORD	1,190,000.00	1,190,000.00	—	—	100.0	—	—
LOWELL	578,770.00	574,770.00	4,000.00	—	99.3	0.7	—
LYNN	606,216.59	574,830.00	21,750.00	9,636.59	94.8	3.6	1.6
SOMERVILLE	200,666.20	151,000.00	—	49,666.20	75.2	—	24.8
LAWRENCE	467,070.00	464,270.00	2,800.00	—	99.4	0.6	—
BROCKTON	486,046.40	466,046.40	20,000.00	—	95.9	4.1	—
HOLYOKE	381,500.00	378,500.00	3,000.00	—	99.2	0.8	—
QUINCY	507,097.54	467,300.00	—	39,797.54	92.2	—	7.8
NEWTON	248,942.42	204,500.00	15,400.00	29,042.42	82.1	6.2	11.7
MALDEN	287,885.68	251,200.00	10,958.00	25,727.68	87.3	3.8	8.9
HAVERHILL	190,000.00	172,000.00	18,000.00	—	90.5	9.5	—
MEDFORD	294,028.00	271,300.00	—	22,728.00	92.3	—	7.7
CHILMARK	227,954.30	196,940.00	5,897.00	25,117.30	86.4	2.6	11.0
PITTSFIELD	354,000.00	354,000.00	—	—	100.0	—	—
WITCHBURG	240,100.00	240,100.00	—	—	100.0	—	—
SALEM	235,500.00	235,500.00	—	—	100.0	—	—
EVERETT	244,114.12	210,490.00	5,392.00	28,232.12	86.2	2.2	11.6
CHICOPEE	288,950.00	288,950.00	—	—	100.0	—	—
TAUNTON	214,818.00	207,400.00	—	—	96.5	3.5	—
WALTHAM	188,557.52	176,000.00	—	12,557.52	93.3	—	6.7
REVERE	347,123.58	330,552.00	—	16,571.58	95.2	—	4.8
NORTHAMPTON	72,180.00	72,180.00	—	—	100.0	—	—
GLOUCESTER	157,375.00	157,375.00	—	—	100.0	—	—
NORTH ADAMS	103,644.99	103,644.99	—	—	100.0	—	—
BEVERLY	160,000.00	160,000.00	—	—	100.0	—	—
LEOMINSTER	62,500.00	52,600.00	9,900.00	—	84.2	15.8	—
ATTLEBORO	95,250.00	85,250.00	10,000.00	—	89.5	10.5	—
MELROSE	119,126.19	96,125.00	11,235.62	11,765.57	80.7	9.4	9.9
PEABODY	150,000.00	150,000.00	—	—	100.0	—	—
WESTFIELD	65,000.00	65,000.00	—	—	100.0	—	—
GARDNER	72,500.00	72,500.00	—	—	100.0	—	—
WOBURN	164,641.11	157,950.00	—	6,691.11	95.9	—	4.1
MALBOROUGH	117,500.00	117,500.00	—	—	100.0	—	—
NEWBURYPORT	120,000.00	120,000.00	—	—	100.0	—	—
39 Cities	\$17,020,997.65	\$15,006,761.58	\$1,238,607.26	\$775,628.81	88.2	7.3	4.5

¹ Serial loans amounting to \$177,861.81 were paid from sinking funds.

² Includes \$1,680 paid Hampden County on account of Connecticut River Bridge.

DIVISION E

CASH BALANCES

TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1925						CASH AT END OF 1925					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	\$8,138,472.19	\$5,051,284.68	\$1,102,665.76	\$2,513.93	\$813,418.07	\$568,589.75	\$9,933,380.89	\$7,012,929.80	\$1,291,380.39	\$6,476.81	\$1,027,785.87	\$594,808.02
WORCESTER	866,003.23	735,244.05	21,845.94	2,497.25	25,560.49	80,855.50	746,682.25	633,061.61	15,683.49	322.42	22,173.75	75,440.98
SPRINGFIELD	1,765,997.63	1,069,979.49	66,042.75	—	29,975.39	15,925.26	1,523,006.17	1,479,214.16	3,890.17	—	40,871.84	40,925.26
FALL RIVER	285,666.10	1,073,733.95	315,355.61	1,625.05	1,149.47	13,382.05	975,570.54	855,820.23	76,820.59	—	2,004.46	15,449.67
CAMBRIDGE	2,089,664.22	1,933,978.47	72,564.46	6,343.93	2,116.07	60,437.12	347,209.87	232,974.62	90,438.17	5,753.75	2,593.66	41,189.72
NEW BEDFORD	372,261.97	1,861,039.86	158,001.53	—	3,524.16	60,437.12	1,587,637.10	1,420,081.73	117,114.82	6,279.36	2,971.47	41,189.72
LOWELL	505,809.75	371,039.86	286.75	1,389.24	935.36	405.03	344,945.93	338,086.16	6,000.57	3,981.73	259.20	405.03
LYNN	305,640.76	491,143.85	12,871.63	—	1,610.08	291.65	587,963.78	577,491.71	6,105.31	—	1,161.34	291.65
SOMERVILLE	87,390.46	334,509.03	1,825.38	—	2,892.17	7,532.11	298,707.19	297,254.20	5,452.38	—	2,841.14	10,632.30
LAWRENCE	518,347.01	504,932.97	17,531.56	2,638.93	2,892.17	7,532.11	478,157.57	462,052.89	5,327.81	2,857.54	1,835.61	654.08
BROCKTON	679,972.29	650,951.28	26,029.80	—	2,991.21	691.64	658,105.80	585,696.64	70,633.55	—	1,835.61	14,525.38
HOLYOKE	426,930.57	397,938.53	1,963.59	3,828.16	5,798.79	19,365.09	468,076.91	431,564.61	954.38	12,830.98	9,155.94	—
QUINCY	470,932.51	463,610.25	1,963.59	—	2,452.91	—	850,229.03	846,145.70	22.75	3,106.20	31.63	—
NEWTON	931,759.19	858,962.91	69,922.04	1,866.42	1,017.82	262.75	356,061.12	337,818.98	15,885.09	2,220.91	104.51	277.50
MALDEN	145,699.34	141,401.58	848.62	—	3,186.39	—	333,785.78	328,232.15	1,911.91	3,344.22	3,344.22	17,295.97
HAYVERHILL	901,276.18	862,690.47	5,984.87	9,343.39	1,719.15	21,538.30	635,059.68	602,717.42	7,016.16	6,649.80	1,410.33	11,000.00
MEDFORD	272,579.08	272,579.08	—	—	100.00	—	230,786.02	219,586.02	—	—	200.00	—
CHELSEA	273,890.22	272,736.00	—	—	—	2,654.22	231,831.99	229,544.45	—	—	—	2,287.54
FITCHBURG	273,058.51	240,463.00	29,827.60	390.71	1,603.20	566.00	269,916.64	263,597.13	2,042.29	582.34	3,094.88	600.00
SALEM	322,977.63	312,430.23	3,079.63	3,079.63	5,871.82	1,575.95	223,391.20	213,533.93	1,472.23	7,483.08	1,901.96	1,901.96
EVERETT	296,738.96	150,491.11	103,247.73	38,925.14	2,383.86	1,691.12	513,001.20	312,721.79	144,404.01	51,859.39	2,881.19	1,134.82
CHICOPPEE	167,133.27	124,585.84	—	—	1,348.52	41,198.91	57,136.69	10,841.19	—	—	1,249.91	45,045.59
TAUNTON	228,437.32	202,517.08	14,504.59	5,429.14	—	5,986.51	143,064.17	126,299.20	5,147.64	5,564.26	5.00	6,048.07
WALTHAM	126,232.95	116,039.45	2,205.42	1,116.09	1,042.52	5,809.47	94,546.12	85,516.96	4,991.06	1,066.09	715.53	2,236.48
REVERE	52,483.04	52,483.04	—	—	—	—	66,982.33	60,982.33	—	—	—	—
NORTHAMPTON	283,545.68	275,040.28	—	403.44	8,101.96	—	208,050.66	200,269.75	—	446.37	7,334.54	—
GLOUCESTER	78,142.91	77,970.49	—	—	172.42	—	200,807.15	200,649.89	—	—	157.26	—
NORTH ADAMS	118,996.32	118,356.63	—	—	—	639.69	31,030.77	30,364.04	—	—	—	—
BEVERLY	163,626.53	162,946.73	—	—	679.80	—	137,321.44	137,223.30	—	—	98.14	—
LEOMINSTER	96,034.27	95,960.76	—	59.76	13.75	—	87,432.45	85,565.58	1,743.85	109.27	13.75	—
ATTLEBORO	63,285.62	55,408.25	—	—	6,374.15	—	153,706.20	152,002.24	513.98	—	988.95	201.03
MELROSE	205,556.00	172,955.54	—	21,334.05	1,961.55	592.61	271,280.31	255,007.80	2,148.23	11,711.05	1,801.61	611.62
PEABODY	117,821.73	111,916.45	—	—	—	5,605.28	82,245.94	75,533.70	—	—	—	7,040.27
WESTFIELD	216,710.01	211,003.80	—	—	—	5,706.21	276,054.59	269,014.32	—	—	—	388.00
GARDNER	120,661.23	120,453.23	—	—	—	208.00	127,310.58	126,922.58	—	—	—	696.18
WOBURN	83,176.95	81,404.66	—	—	1,076.11	—	91,566.86	89,326.21	6,146.69	—	1,544.47	1,050.64
MALDENBOROUGH	410,896.32	406,915.30	2,482.68	—	1,498.34	—	165,055.31	157,857.98	—	—	8,144.51	1,023.94
NEWBURYPORT	71,793.77	63,303.56	—	—	7,455.07	1,035.14	71,944.65	62,776.20	—	—	—	—
39 Cities	\$24,762,846.01	\$20,820,540.07	\$2,036,223.78	\$102,810.02	\$938,030.60	\$865,241.54	\$24,358,012.38	\$20,297,578.13	\$1,882,282.54	\$120,207.05	\$1,158,383.00	\$899,561.66

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1925

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 42,681
REVENUE.		\$3,179,667.40
General		2,720,835.18
<i>Taxes</i>		<i>2,702,070.69</i>
Property, poll, and income		2,607,557.54
Corporation, bank, etc.		94,513.05
<i>Licenses and permits</i>		<i>7,365.02</i>
<i>Fines and forfeits</i>		<i>3,226.19</i>
<i>Grants and gifts</i>		<i>8,067.62</i>
For expenses		8,067.52
For outlays		—
<i>All other</i>		<i>105.86</i>
Commercial		458,832.22
<i>Special assessments</i>		<i>9,519.57</i>
To meet expenses		9,519.57
To meet outlays		—
<i>Privileges</i>		<i>2,050.00</i>
<i>Departmental</i>		<i>65,959.81</i>
General government		1,562.56
Protection of persons and property		8,681.77
Health and sanitation		16,099.27
Highways		3,491.69
Charities		10,104.52
Soldiers' benefits		785.00
Schools		8,746.25
Libraries		2,955.26
Recreation		10,077.63
Unclassified		1,455.86
<i>Public service enterprises</i>		<i>353,915.84</i>
Electric light		—
Water		353,915.84
All other		—
<i>Cemeteries</i>		<i>11,494.39</i>
<i>Interest</i>		<i>17,892.61</i>
On sinking funds		—
On trust and investment funds		3,229.37
All other		14,663.24
NON-REVENUE.		\$2,222,550.65
Offsets to outlays		8,225.47
<i>Departmental</i>		<i>11.63</i>
<i>Public service enterprises</i>		<i>8,213.84</i>
<i>Cemeteries</i>		—
Municipal indebtedness		1,813,173.25
<i>Loans, general purposes</i>		<i>20,000.00</i>
<i>Loans, public service enterprises</i>		<i>400,000.00</i>
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		<i>1,380,000.00</i>
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		<i>13,173.25</i>
Transfers		—
<i>From sinking funds</i>		—
<i>All other</i>		—
Refunds		9,846.89
Agency, trust, and investment		391,305.04
<i>Taxes and licenses for State</i>		<i>218,281.47</i>
<i>Taxes for county</i>		<i>167,930.25</i>
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>10,093.32</i>
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$3,187,892.87
Premiums		13,173.25
Municipal indebtedness		1,800,000.00
Transfers and refunds		9,846.89
Agency, trust, and investment		391,305.04
Total receipts		\$5,402,218.05
Balance on hand, including funds		305,795.94
GRAND TOTAL		\$5,708,013.99

Graded According to Population of 1925.

PAYMENTS.		Brookline Population 42,681
Maintenance		\$2,509,027.39
<i>Departmental</i>		<i>2,351,877.82</i>
General government		133,790.72
Protection of persons and property		564,532.98
Health and sanitation		340,957.24
Highways		336,885.48
Charities		41,794.33
Soldiers' benefits		2,262.32
Schools		636,495.83
Libraries		67,213.92
Recreation		182,683.12
Pensions		27,075.42
Unclassified		18,186.46
<i>Public service enterprises</i>		<i>145,307.45</i>
Electric light		—
Water		145,307.45
All other		—
<i>Cemeteries</i>		<i>11,723.12</i>
<i>Administration of trust funds</i>		<i>119.00</i>
Interest		227,005.96
<i>Loans, general purposes</i>		<i>162,462.78</i>
<i>Loans, public service enterprises</i>		<i>64,643.18</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		733,565.25
<i>Departmental</i>		<i>252,249.55</i>
General government		—
Protection of persons and property		450.00
Health and sanitation		39,035.93
Highways		70,730.52
Charities		—
Schools		130,033.10
Libraries		—
Recreation		12,000.00
Unclassified		—
<i>Public service enterprises</i>		<i>479,824.69</i>
Electric light		—
Water		1479,824.69
All other		—
<i>Cemeteries</i>		<i>1,491.01</i>
Municipal indebtedness		1,610,339.60
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>230,339.60</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,380,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		—
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>—</i>
Refunds		9,846.89
Agency, trust, and investment		390,092.11
<i>Taxes and licenses for State</i>		<i>213,281.47</i>
<i>Taxes for county</i>		<i>167,930.25</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>8,880.39</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$2,736,033.35
Permanent debt (except from sinking funds)		230,339.60
Sinking fund requirements from revenue		—
Outlays		733,565.25
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		1,380,000.00
Transfers (except to sinking funds) and refunds		9,846.89
Agency, trust, and investment		390,092.11
Total payments		\$5,479,877.20
<i>Balance on hand, including funds</i>		<i>223,136.79</i>
GRAND TOTAL		\$5,708,013.99

¹ Includes \$400,000 paid from bond issue for entrance fee to Metropolitan Water District.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Watertown POPULATION 25,480	Arlington POPULATION 24,943	Framingham POPULATION 21,078	Methuen POPULATION 20,606
REVENUE.	\$1,456,152.30	\$1,452,415.51	\$1,175,423.26	\$880,566.05
General	1,248,660.59	1,250,756.86	970,673.36	776,809.94
<i>Taxes</i>	<i>1,235,757.82</i>	<i>1,238,720.21</i>	<i>960,286.64</i>	<i>766,691.28</i>
Property, poll, and income	1,143,117.15	1,210,922.00	888,472.48	719,631.43
Corporation, bank, etc.	92,630.67	27,798.21	71,814.16	47,059.85
<i>Licenses and permits</i>	<i>1,025.00</i>	<i>8,458.52</i>	<i>1,635.71</i>	<i>1,236.55</i>
<i>Fines and forfeits</i>	<i>5,058.32</i>	<i>968.15</i>	<i>2,662.29</i>	<i>1,691.50</i>
<i>Grants and gifts</i>	<i>6,219.45</i>	<i>2,629.98</i>	<i>6,088.72</i>	<i>7,190.51</i>
For expenses	6,219.45	2,629.98	5,275.22	7,190.51
For outlays	—	—	813.50	—
<i>All other</i>	—	—	—	.10
Commercial	207,491.71	201,658.65	204,749.90	103,756.11
<i>Special assessments</i>	<i>15,533.81</i>	<i>30,924.44</i>	<i>9,989.35</i>	<i>5,432.13</i>
To meet expenses	758.61	923.29	5,975.00	5,432.13
To meet outlays	14,775.20	30,001.15	4,014.35	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>40,749.27</i>	<i>26,764.07</i>	<i>56,539.95</i>	<i>18,878.21</i>
General government	3,695.36	8,272.07	1,325.25	1,499.70
Protection of persons and property	815.85	1,204.40	1,528.83	246.83
Health and sanitation	20,460.02	3,207.56	24,576.66	3,027.03
Highways	275.40	1,449.81	809.77	129.15
Charities	11,444.83	5,703.44	13,196.00	11,430.54
Soldiers' benefits	975.00	810.00	1,594.25	352.00
Schools	1,892.77	2,343.30	6,846.15	2,086.75
Libraries	720.72	888.30	935.03	—
Recreation	—	3.75	66.00	—
Unclassified	469.32	2,881.44	5,662.01	106.21
<i>Public service enterprises</i>	<i>121,074.26</i>	<i>105,367.29</i>	<i>102,942.31</i>	<i>63,041.71</i>
Electric light	—	—	—	—
Water	121,074.26	105,367.29	102,942.31	63,041.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,519.42</i>	<i>11,409.48</i>	<i>6,419.91</i>	<i>1,410.75</i>
<i>Interest</i>	<i>26,514.95</i>	<i>27,193.37</i>	<i>28,858.38</i>	<i>14,993.31</i>
On sinking funds	—	4,328.47	5,564.10	2,848.14
On trust and investment funds	2,272.79	8,129.19	4,323.54	24.00
All other	24,342.16	14,735.71	18,970.74	12,121.17
NON-REVENUE.	\$1,274,360.41	\$1,176,659.10	\$1,176,147.98	\$1,077,033.27
Offsets to outlays	21,060.18	61,084.72	13,692.96	57,592.69
<i>Departmental</i>	<i>10,933.03</i>	<i>61,084.72</i>	<i>6,922.21</i>	<i>53,102.86</i>
<i>Public service enterprises</i>	<i>10,127.15</i>	—	6,770.75	4,489.83
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,108,787.16	847,654.62	749,506.75	876,995.76
<i>Loans, general purposes</i>	<i>304,000.00</i>	<i>215,400.00</i>	<i>100,000.00</i>	<i>125,000.00</i>
<i>Loans, public service enterprises</i>	<i>101,000.00</i>	<i>30,000.00</i>	<i>23,000.00</i>	<i>11,500.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>700,000.00</i>	<i>600,000.00</i>	<i>625,000.00</i>	<i>740,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>3,787.16</i>	<i>2,254.62</i>	<i>1,506.75</i>	<i>495.76</i>
Transfers	1,221.88	20,217.09	150,671.17	29,586.20
<i>From sinking funds</i>	—	10,000.00	145,000.00	25,000.00
<i>All other</i>	1,221.88	10,217.09	5,671.17	4,586.20
Refunds	16,001.03	521.98	827.35	2,034.38
Agency, trust, and investment	127,290.16	247,180.69	261,449.75	110,824.24
<i>Taxes and licenses for State</i>	<i>70,218.43</i>	<i>64,142.95</i>	<i>56,520.00</i>	<i>43,045.30</i>
<i>Taxes for county</i>	<i>53,378.91</i>	<i>48,717.39</i>	<i>43,060.45</i>	<i>41,960.14</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,692.82</i>	<i>134,320.35</i>	<i>161,879.30</i>	<i>25,818.80</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,477,212.48	\$1,513,500.23	\$1,189,116.22	\$938,158.74
Premiums	3,787.16	2,254.62	1,506.75	495.76
Municipal indebtedness	1,105,000.00	845,400.00	748,000.00	876,500.00
Transfers and refunds	17,222.91	20,739.07	151,498.52	31,620.58
Agency, trust, and investment	127,290.16	247,180.69	261,449.75	110,824.24
Total receipts	\$2,730,512.71	\$2,629,074.61	\$2,351,571.24	\$1,957,599.32
Balance on hand, including funds	611,390.38	150,186.23	257,658.16	187,315.55
GRAND TOTAL	\$3,341,903.09	\$2,779,260.84	\$2,609,229.40	\$2,144,914.87

Graded According to Population of 1925 — Continued.

PAYMENTS.	Watertown POPULATION 25,480	Arlington POPULATION 24,943	Frammingham POPULATION 21,078	Methuen POPULATION 20,606
Maintenance	\$969,870.22	\$1,010,786.60	\$828,237.44	\$687,120.80
Departmental	930,214.94	926,832.72	759,847.85	630,499.79
General government	53,026.47	60,415.46	48,649.25	34,712.05
Protection of persons and property	175,881.99	132,553.03	124,997.92	101,520.27
Health and sanitation	105,109.18	103,384.20	68,315.89	54,290.53
Highways	115,298.66	133,138.52	118,726.54	152,180.22
Charities	48,821.60	24,995.50	31,788.11	32,639.53
Soldiers' benefits	3,374.00	2,626.13	9,327.08	1,580.00
Schools	353,133.42	406,831.54	313,659.31	247,012.73
Libraries	22,424.33	16,885.13	20,043.27	—
Recreation	29,139.50	23,410.85	4,089.45	1,761.22
Pensions	6,668.81	4,750.20	3,102.84	—
Unclassified	17,336.98	17,842.16	17,148.19	4,803.24
Public service enterprises	32,395.36	68,218.84	61,189.06	53,215.65
Electric light	—	—	—	—
Water	32,395.36	68,218.84	61,189.06	53,215.65
All other	—	—	—	—
Cemeteries	7,259.92	15,720.04	7,103.53	3,405.36
Administration of trust funds	—	15.00	97.00	—
Interest	136,622.03	88,958.01	94,238.39	65,047.43
Loans, general purposes	111,881.72	66,629.53	72,968.60	57,979.20
Loans, public service enterprises	24,740.31	22,328.48	21,269.79	7,068.23
Loans, cemeteries	—	—	—	—
Outlays	797,930.00	609,717.87	280,150.61	366,004.85
Departmental	711,319.32	555,028.31	206,124.39	336,521.77
General government	4,333.80	—	216.16	—
Protection of persons and property	7,987.34	98,395.83	6,275.56	1,097.35
Health and sanitation	44,748.08	80,547.93	52,619.73	31,200.00
Highways	58,147.48	116,456.27	81,041.88	149,937.57
Charities	—	—	—	—
Schools	588,033.92	254,428.28	50,587.02	149,491.85
Libraries	3,400.00	—	637.68	—
Recreation	4,668.70	5,200.00	3,273.44	4,795.00
Unclassified	—	—	11,472.92	—
Public service enterprises	84,611.10	54,689.66	73,363.47	29,483.08
Electric light	—	—	—	—
Water	84,611.10	54,689.66	73,363.47	29,483.08
All other	—	—	—	—
Cemeteries	1,999.58	—	662.75	—
Municipal indebtedness	983,789.31	732,966.60	854,500.00	835,700.00
From sinking funds	—	10,000.00	145,000.00	25,000.00
From revenue and other sources	183,739.31	122,966.60	109,500.00	110,700.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	800,000.00	600,000.00	600,000.00	700,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	1,221.88	20,217.09	150,671.17	29,586.20
To sinking funds from revenue	—	5,000.00	1,300.00	4,562.20
All other	1,221.88	15,217.09	149,371.17	25,024.00
Refunds	16,001.03	521.98	827.35	2,034.38
Agency, trust, and investment	128,856.85	257,392.53	122,350.19	86,814.23
Taxes and licenses for State	70,218.43	64,142.95	56,520.00	43,045.30
Taxes for county	53,378.91	48,717.89	43,050.45	41,960.14
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	5,259.51	144,532.19	22,779.74	1,808.79
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$1,106,492.25	\$1,099,744.61	\$922,475.83	\$752,168.23
Permanent debt (except from sinking funds)	183,789.31	122,966.60	109,500.00	110,700.00
Sinking fund requirements from revenue	—	5,000.00	1,300.00	4,562.20
Outlays	797,930.00	609,717.87	280,150.61	366,004.85
Permanent debt from sinking funds	—	10,000.00	145,000.00	25,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	800,000.00	600,000.00	600,000.00	700,000.00
Transfers (except to sinking funds) and refunds	17,222.91	15,739.07	150,198.52	27,058.38
Agency, trust, and investment	128,856.85	257,392.53	122,350.19	86,814.23
Total payments	\$3,034,291.32	\$2,720,560.68	\$2,330,975.15	\$2,072,307.89
Balance on hand, including funds	307,611.77	58,700.16	278,254.25	72,006.98
GRAND TOTAL	\$3,341,903.09	\$2,779,260.84	\$2,609,229.40	\$2,144,914.87

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Weymouth POPULATION 17,253	Winthrop POPULATION 16,158	Wakefield POPULATION 15,611	Southbridge POPULATION 15,459
REVENUE.	\$875,501.53	\$712,037.47	\$1,135,534.95	\$475,191.61
General	743,720.70	615,257.78	723,647.88	439,092.94
<i>Taxes</i>	<i>734,389.12</i>	<i>610,798.60</i>	<i>711,693.92</i>	<i>421,306.58</i>
Property, poll, and income	663,952.88	605,203.38	681,571.71	382,361.15
Corporation, bank, etc.	70,436.24	5,595.22	30,122.21	38,945.43
<i>Licenses and permits</i>	<i>1,949.50</i>	<i>2,465.50</i>	<i>1,223.00</i>	<i>1,183.22</i>
<i>Fines and forfeits</i>	<i>1,601.01</i>	<i>489.00</i>	<i>3,988.16</i>	<i>2,807.60</i>
<i>Grants and gifts</i>	<i>5,881.07</i>	<i>1,504.68</i>	<i>6,733.81</i>	<i>13,795.64</i>
For expenses	5,881.07	1,504.68	6,733.81	13,795.64
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	131,780.83	96,779.69	411,887.07	36,098.67
<i>Special assessments</i>	<i>3,304.90</i>	<i>4,491.61</i>	<i>12,945.26</i>	<i>4,327.35</i>
To meet expenses	1,634.91	—	7,986.40	—
To meet outlays	1,669.99	4,491.61	4,958.86	4,327.35
<i>Privileges</i>	<i>—</i>	<i>35.00</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>20,361.32</i>	<i>8,180.73</i>	<i>30,717.11</i>	<i>20,644.16</i>
General government	81.16	168.00	471.00	644.79
Protection of persons and property	384.24	160.48	706.85	2,517.71
Health and sanitation	327.14	186.38	5,305.53	59.29
Highways	3,128.55	1,717.45	277.60	96.25
Charities	7,992.03	2,812.69	12,524.61	10,190.99
Soldiers' benefits	2,196.50	1,080.12	1,550.75	864.50
Schools	2,083.84	1,000.61	9,243.06	5,304.22
Libraries	1,764.14	434.00	637.71	382.41
Recreation	—	20.00	—	—
Unclassified	2,403.72	601.00	—	584.00
<i>Public service enterprises</i>	<i>93,519.90</i>	<i>67,922.35</i>	<i>357,279.37</i>	<i>—</i>
Electric light	—	—	1283,786.54	—
Water	93,019.90	67,922.35	73,492.83	—
All other	500.00	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>5,326.47</i>	<i>375.00</i>	<i>2,912.13</i>
<i>Interest</i>	<i>14,594.71</i>	<i>10,823.53</i>	<i>10,570.33</i>	<i>8,215.03</i>
On sinking funds	415.74	—	—	1,824.74
On trust and investment funds	5,683.04	7.11	1,205.98	1,103.38
All other	8,495.93	10,816.42	9,364.35	5,286.91
NON-REVENUE.	\$897,135.84	\$371,548.87	\$701,151.02	\$540,580.21
Offsets to outlays	1,200.00	4,126.32	24,496.16	—
<i>Departmental</i>	<i>1,200.00</i>	<i>222.53</i>	<i>18,526.70</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>3,903.79</i>	<i>5,969.46</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	506,628.40	327,500.00	583,279.90	480,000.00
<i>Loans, general purposes</i>	<i>135,000.00</i>	<i>—</i>	<i>25,000.00</i>	<i>70,000.00</i>
<i>Loans, public service enterprises</i>	<i>20,000.00</i>	<i>12,500.00</i>	<i>58,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>350,000.00</i>	<i>315,000.00</i>	<i>500,000.00</i>	<i>410,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>1,628.40</i>	<i>—</i>	<i>279.90</i>	<i>—</i>
Transfers	5,902.19	195.03	20,148.35	1,000.00
<i>From sinking funds</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>902.19</i>	<i>195.03</i>	<i>20,148.35</i>	<i>1,000.00</i>
Refunds	4,213.42	472.21	1,801.33	1,488.46
Agency, trust, and investment	379,191.83	39,255.31	71,425.28	58,091.75
<i>Taxes and licenses for State</i>	<i>38,280.00</i>	<i>55,651.34</i>	<i>34,920.00</i>	<i>31,431.65</i>
<i>Taxes for county</i>	<i>30,231.24</i>	<i>—</i>	<i>26,598.05</i>	<i>20,569.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>310,680.59</i>	<i>3,603.97</i>	<i>9,907.23</i>	<i>5,761.10</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$876,701.53	\$716,163.79	\$1,160,031.11	\$475,191.61
Premiums	1,628.40	—	279.90	—
Municipal indebtedness	505,000.00	327,500.00	583,000.00	480,000.00
Transfers and refunds	10,115.61	667.24	21,949.68	2,488.46
Agency, trust, and investment	379,191.83	39,255.31	71,425.28	58,091.75
Total receipts	\$1,772,637.37	\$1,083,586.34	\$1,836,685.97	\$1,015,771.82
<i>Balance on hand, including funds</i>	<i>48,004.05</i>	<i>245,792.16</i>	<i>199,342.03</i>	<i>54,925.53</i>
GRAND TOTAL	\$1,820,641.42	\$1,329,378.50	\$2,036,028.00	\$1,070,697.35

1 Includes gas, amount not specified.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Weymouth POPULATION 17,253	Winthrop POPULATION 16,158	Wakefield POPULATION 15,611	Southbridge POPULATION 15,489
Maintenance	\$593,549.02	\$467,068.04	\$842,653.09	\$384,143.95
<i>Departmental</i>	<i>540,444.86</i>	<i>432,793.35</i>	<i>687,107.02</i>	<i>379,965.64</i>
General government	29,619.86	20,955.73	22,704.92	29,586.59
Protection of persons and property	68,847.55	70,137.95	87,977.95	60,886.39
Health and sanitation	17,892.71	40,931.36	44,461.68	25,747.12
Highways	102,619.53	40,327.82	99,271.38	48,896.18
Charities	28,258.03	6,444.46	25,321.81	54,713.44
Soldiers' benefits	5,095.54	2,942.12	5,326.60	4,575.35
Schools	255,972.95	220,512.44	256,909.32	139,353.06
Libraries	14,980.73	7,447.82	20,837.76	8,906.43
Recreation	11,830.59	17,278.95	15,504.94	3,181.71
Pensions	152.50	350.00	—	560.00
Unclassified	5,174.37	5,464.70	8,790.66	3,559.37
<i>Public service enterprises</i>	<i>53,104.66</i>	<i>27,580.74</i>	<i>254,517.16</i>	—
Electric light	—	—	1209,063.53	—
Water	52,241.36	27,580.74	45,453.63	—
All other	863.30	—	—	—
<i>Cemeteries</i>	—	<i>6,693.95</i>	<i>1,028.91</i>	<i>4,178.31</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	27,974.69	62,657.68	74,173.21	22,082.81
<i>Loans, general purposes</i>	<i>23,961.63</i>	<i>45,847.96</i>	<i>59,646.09</i>	<i>22,082.81</i>
<i>Loans, public service enterprises</i>	<i>4,013.06</i>	<i>16,694.72</i>	<i>14,527.12</i>	—
<i>Loans, cemeteries</i>	—	<i>115.00</i>	—	—
Outlays	217,631.16	229,282.22	325,096.70	103,330.83
<i>Departmental</i>	<i>177,344.01</i>	<i>209,816.69</i>	<i>222,292.08</i>	<i>103,330.83</i>
General government	325.00	—	—	—
Protection of persons and property	9,180.00	2,889.44	6,450.00	6,897.25
Health and sanitation	7,648.65	2,860.60	32,026.41	65,347.11
Highways	102,152.99	30,136.74	41,357.13	27,386.47
Charities	—	—	3,500.00	—
Schools	54,127.64	173,625.68	137,458.54	—
Libraries	—	158.00	—	—
Recreation	3,909.73	—	1,500.00	3,700.00
Unclassified	—	146.13	—	—
<i>Public service enterprises</i>	<i>40,287.15</i>	<i>18,478.03</i>	<i>102,804.62</i>	—
Electric light	—	—	157,766.37	—
Water	40,287.15	18,478.03	45,038.25	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>987.60</i>	—	—
Municipal indebtedness	402,396.43	419,586.49	608,513.76	409,410.00
<i>From sinking funds</i>	<i>5,000.00</i>	—	—	—
<i>From revenue and other sources</i>	<i>47,396.43</i>	<i>89,586.49</i>	<i>108,513.76</i>	<i>39,410.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>350,000.00</i>	<i>330,000.00</i>	<i>500,000.00</i>	<i>370,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	5,902.19	195.03	20,148.35	1,000.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>5,902.19</i>	<i>195.03</i>	<i>20,148.35</i>	<i>1,000.00</i>
Refunds	4,213.42	472.21	1,801.33	1,488.46
Agency, trust, and investment	372,833.18	39,219.42	70,601.56	61,094.65
<i>Taxes and licenses for State</i>	<i>38,280.00</i>	<i>35,651.34</i>	<i>54,920.00</i>	<i>31,481.65</i>
<i>Taxes for county</i>	<i>30,231.24</i>	—	<i>26,598.05</i>	<i>20,859.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>304,321.94</i>	<i>3,568.08</i>	<i>9,083.51</i>	<i>8,754.00</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$621,523.71	\$529,725.72	\$916,826.30	\$406,226.76
Permanent debt (except from sinking funds)	47,396.43	89,586.49	108,513.76	39,410.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	217,631.16	229,282.22	325,096.70	103,330.83
Permanent debt from sinking funds	5,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	350,000.00	330,000.00	500,000.00	370,000.00
Transfers (except to sinking funds) and refunds	10,115.61	667.24	21,949.68	2,488.46
Agency, trust, and investment	372,833.18	39,219.42	70,601.56	61,094.65
Total payments	\$1,624,500.09	\$1,218,481.09	\$1,942,988.00	\$982,550.70
Balance on hand, including funds	196,141.33	110,897.41	93,040.00	88,146.65
GRAND TOTAL	\$1,820,641.42	\$1,329,378.50	\$2,036,028.00	\$1,070,697.35

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Springfield POPULATION 15,326	Belmont POPULATION 15,256	Greenfield POPULATION 15,246	Milford POPULATION 14,781
REVENUE.	\$968,221.72	\$1,063,649.09	\$822,136.81	\$463,878.10
General	811,580.64	802,348.35	710,794.69	429,776.71
<i>Taxes</i>	<i>797,458.37</i>	<i>797,666.77</i>	<i>704,788.88</i>	<i>424,001.76</i>
Property, poll, and income	740,125.29	784,827.31	640,487.63	400,059.28
Corporation, bank, etc.	57,333.08	12,739.46	64,301.25	23,942.48
<i>Licenses and permits</i>	<i>1,027.14</i>	<i>2,425.00</i>	<i>1,260.00</i>	<i>1,459.61</i>
<i>Fines and forfeits</i>	<i>5,661.50</i>	<i>286.50</i>	<i>3,260.00</i>	<i>631.12</i>
<i>Grants and gifts</i>	<i>7,433.63</i>	<i>2,070.08</i>	<i>1,485.81</i>	<i>3,484.32</i>
For expenses	7,433.63	2,070.08	1,485.81	3,484.32
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	156,641.08	261,300.74	111,342.12	34,101.39
<i>Special assessments</i>	<i>5,984.40</i>	<i>13,412.80</i>	<i>6,691.95</i>	<i>2,420.48</i>
To meet expenses	929.40	193.08	—	1,317.80
To meet outlays	5,055.00	13,219.72	6,691.95	1,102.68
<i>Privileges</i>	<i>1,345.76</i>	—	—	—
<i>Departmental</i>	<i>9,620.71</i>	<i>17,550.83</i>	<i>19,082.93</i>	<i>23,288.09</i>
General government	972.80	3,120.25	1,312.87	1,958.90
Protection of persons and property	321.09	115.13	888.05	220.30
Health and sanitation	1,407.19	8,690.95	1,818.15	300.08
Highways	955.63	22.50	1,782.89	728.75
Charities	3,492.80	2,911.78	7,479.50	14,159.32
Soldiers' benefits	534.00	384.00	649.00	1,804.00
Schools	1,299.69	1,619.15	4,371.47	3,811.44
Libraries	617.51	416.30	775.00	227.30
Recreation	20.00	—	—	—
Unclassified	—	1270.77	6.00	78.00
<i>Public service enterprises</i>	<i>108,307.30</i>	<i>214,623.11</i>	<i>73,717.64</i>	—
Electric light	—	144,911.82	—	—
Water	108,307.30	69,711.29	73,513.57	—
All other	—	—	204.07	—
<i>Cemeteries</i>	—	<i>3,025.10</i>	—	<i>2,094.28</i>
<i>Interest</i>	<i>31,382.91</i>	<i>12,688.90</i>	<i>11,849.60</i>	<i>6,298.54</i>
On sinking funds	14,870.05	3,771.46	—	—
On trust and investment funds	335.54	—	3,677.24	—
All other	16,177.32	8,917.44	8,172.36	6,298.54
NON-REVENUE.	\$1,012,812.45	\$520,979.51	\$510,708.53	\$442,840.46
Offsets to outlays	46,317.77	21,254.96	3,240.75	1,479.14
<i>Departmental</i>	<i>44,917.77</i>	<i>12,000.00</i>	<i>3,240.75</i>	<i>1,479.14</i>
<i>Public service enterprises</i>	<i>1,400.00</i>	<i>9,254.96</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	806,036.50	339,284.90	400,001.32	390,000.00
<i>Loans, general purposes</i>	<i>164,000.00</i>	<i>29,000.00</i>	—	—
<i>Loans, public service enterprises</i>	<i>50,000.00</i>	<i>60,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>590,000.00</i>	<i>250,000.00</i>	<i>400,000.00</i>	<i>390,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>2,036.50</i>	<i>284.90</i>	<i>1.32</i>	—
Transfers	5,000.00	72,166.48	—	—
<i>From sinking funds</i>	—	8,000.00	—	—
All other	5,000.00	64,166.48	—	—
Refunds	3,284.97	2,419.52	6,112.49	126.04
Agency, trust, and investment	152,173.21	85,853.65	101,353.97	51,235.28
<i>Taxes and licenses for State</i>	<i>47,958.34</i>	<i>38,395.48</i>	<i>47,760.00</i>	<i>29,641.00</i>
<i>Taxes for county</i>	<i>36,664.87</i>	<i>29,157.31</i>	<i>53,458.95</i>	<i>19,665.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>67,550.00</i>	<i>18,300.86</i>	<i>135.02</i>	<i>1,929.28</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,014,539.49	\$1,084,904.05	\$825,377.56	\$465,357.24
Premiums	2,036.50	284.90	1.32	—
Municipal indebtedness	804,000.00	339,000.00	400,000.00	390,000.00
Transfers and refunds	8,284.97	74,586.00	6,112.49	126.04
Agency, trust, and investment	152,173.21	85,853.65	101,353.97	51,235.28
Total receipts	\$1,981,034.17	\$1,584,628.60	\$1,332,845.34	\$906,718.56
<i>Balance on hand, including funds</i>	<i>323,384.82</i>	<i>114,630.34</i>	<i>103,235.21</i>	<i>35,860.08</i>
GRAND TOTAL	\$2,304,418.99	\$1,699,258.94	\$1,436,080.55	\$942,578.64

1 Includes \$20 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	West Springfield POPULATION 15,326	Belmont POPULATION 15,256	Greenfield POPULATION 15,246	Milford POPULATION 14,781
Maintenance	\$667,266.80	\$727,207.35	\$574,625.86	\$384,560.54
<i>Departmental</i>	<i>617,438.15</i>	<i>590,696.05</i>	<i>541,134.29</i>	<i>382,247.08</i>
General government	39,003.77	45,567.80	33,147.87	19,908.29
Protection of persons and property	107,279.70	114,596.79	51,641.07	41,916.54
Health and sanitation	27,396.51	55,553.46	30,087.44	18,874.18
Highways	85,624.51	94,626.46	90,497.24	64,073.83
Charities	34,311.39	6,546.08	28,145.40	46,110.33
Soldiers' benefits	5,675.29	1,470.19	1,185.93	5,154.90
Schools	296,993.10	235,943.38	272,416.76	174,752.32
Libraries	7,780.29	11,297.10	14,983.85	3,497.67
Recreation	3,749.13	15,207.64	8,227.36	2,602.91
Pensions	1,151.28	—	—	387.60
Unclassified	8,473.18	9,887.15	10,801.37	4,968.51
<i>Public service enterprises</i>	<i>49,828.65</i>	<i>132,429.49</i>	<i>33,350.57</i>	—
Electric light	—	105,747.26	—	—
Water	49,828.65	26,682.23	33,350.57	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>4,061.81</i>	—	<i>2,313.46</i>
Administration of trust funds	—	20.00	141.00	—
Interest	95,229.58	77,280.94	35,539.70	18,597.66
<i>Loans, general purposes</i>	<i>78,139.02</i>	<i>59,328.13</i>	<i>28,185.33</i>	<i>18,597.66</i>
<i>Loans, public service enterprises</i>	<i>17,090.56</i>	<i>17,952.81</i>	<i>7,354.37</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	446,109.24	271,025.48	185,783.98	44,424.98
<i>Departmental</i>	<i>363,263.65</i>	<i>156,008.30</i>	<i>150,810.12</i>	<i>44,424.98</i>
General government	359.98	—	—	—
Protection of persons and property	—	24,696.92	—	335.20
Health and sanitation	56,551.90	50,851.01	13,877.08	11,832.66
Highways	174,200.77	25,309.80	96,929.13	31,695.12
Charities	—	—	554.19	—
Schools	130,295.65	46,850.26	39,419.72	—
Libraries	—	1,985.94	—	—
Recreation	1,855.35	5,407.32	—	562.00
Unclassified	—	907.05	—	—
<i>Public service enterprises</i>	<i>82,845.59</i>	<i>108,757.88</i>	<i>34,973.86</i>	—
Electric light	—	64,532.45	—	—
Water	82,845.59	44,225.43	34,973.86	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>6,259.30</i>	—	—
Municipal indebtedness	744,500.00	354,733.46	467,000.00	420,500.00
<i>From sinking funds</i>	—	<i>8,000.00</i>	—	—
<i>From revenue and other sources</i>	<i>104,500.00</i>	<i>96,733.46</i>	<i>67,000.00</i>	<i>30,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>640,000.00</i>	<i>250,000.00</i>	<i>400,000.00</i>	<i>390,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	5,000.00	72,166.48	—	—
<i>To sinking funds from revenue</i>	<i>5,000.00</i>	<i>1,957.33</i>	—	—
<i>All other</i>	—	<i>70,209.15</i>	—	—
Refunds	3,284.97	2,419.52	6,112.49	126.04
Agency, trust, and investment	170,732.81	83,490.44	101,353.97	51,235.28
<i>Taxes and licenses for State</i>	<i>47,953.34</i>	<i>38,396.48</i>	<i>47,760.00</i>	<i>29,641.00</i>
<i>Taxes for county</i>	<i>36,664.87</i>	<i>29,157.31</i>	<i>53,458.96</i>	<i>19,665.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>86,109.60</i>	<i>15,937.65</i>	<i>135.02</i>	<i>1,929.28</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$762,496.38	\$804,488.29	\$610,165.56	\$403,158.20
Permanent debt (except from sinking funds)	104,500.00	96,733.46	67,000.00	30,500.00
Sinking fund requirements from revenue	5,000.00	1,957.33	—	—
Outlays	446,109.24	271,025.48	185,783.98	44,424.98
Permanent debt from sinking funds	—	8,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	640,000.00	250,000.00	400,000.00	390,000.00
Transfers (except to sinking funds) and refunds	3,284.97	72,628.67	6,112.49	126.04
Agency, trust, and investment	170,732.81	83,490.44	101,353.97	51,235.28
Total payments	\$2,132,123.40	\$1,588,323.67	\$1,370,416.00	\$919,444.50
<i>Balance on hand, including funds</i>	<i>172,295.59</i>	<i>110,935.27</i>	<i>65,664.55</i>	<i>23,134.14</i>
GRAND TOTAL	\$2,304,418.99	\$1,699,258.94	\$1,436,080.55	\$942,578.64

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Clinton POPULATION 14,180	Norwood POPULATION 14,151	Dedham POPULATION 13,918	Adams POPULATION 13,525
REVENUE.	\$490,867.58	\$975,888.20	\$682,207.58	\$512,507.24
General	404,007.87	685,663.73	637,116.45	461,339.25
<i>Taxes</i>	<i>394,272.12</i>	<i>679,977.11</i>	<i>631,793.81</i>	<i>427,850.74</i>
Property, poll, and income	332,677.62	615,808.58	619,345.28	385,444.24
Corporation, bank, etc.	61,594.50	64,168.53	12,447.53	62,406.50
<i>Licenses and permits</i>	<i>1,245.05</i>	<i>872.00</i>	<i>506.00</i>	<i>483.80</i>
<i>Fines and forfeits</i>	<i>1,975.33</i>	<i>2,045.50</i>	<i>2,579.50</i>	<i>860.79</i>
<i>Grants and gifts</i>	<i>6,515.37</i>	<i>2,759.64</i>	<i>2,238.14</i>	<i>32,043.92</i>
For expenses	6,515.37	2,759.64	2,238.14	6,004.20
For outlays	—	—	—	26,039.72
All other	—	9.48	—	—
Commercial	86,859.71	290,224.47	45,091.13	51,167.99
<i>Special assessments</i>	<i>2,717.69</i>	<i>7,735.98</i>	<i>2,644.37</i>	<i>2,614.01</i>
To meet expenses	59.60	7,182.87	2,644.37	—
To meet outlays	2,658.09	553.11	—	2,614.01
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>10,842.64</i>	<i>17,345.64</i>	<i>29,379.48</i>	<i>43,060.35</i>
General government	1,820.50	1,336.15	1,372.50	2,620.28
Protection of persons and property	1,341.51	1,771.24	457.95	207.97
Health and sanitation	978.07	2,804.59	5,415.69	470.47
Highways	500.55	850.43	787.00	341.09
Charities	3,721.77	7,971.00	10,294.52	32,516.25
Soldiers' benefits	1,192.00	87.00	689.28	356.00
Schools	1,011.53	1,151.85	9,368.87	6,031.89
Libraries	246.71	505.00	605.47	516.40
Recreation	30.00	—	210.20	—
Unclassified	—	868.38	228.00	—
<i>Public service enterprises</i>	<i>52,950.34</i>	<i>250,751.18</i>	—	—
Electric light	—	197,569.94	—	—
Water	52,950.34	53,181.24	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,374.06</i>	<i>7,762.08</i>	<i>3,323.50</i>	<i>1,292.35</i>
<i>Interest</i>	<i>14,974.98</i>	<i>6,629.69</i>	<i>9,743.78</i>	<i>4,201.28</i>
On sinking funds	9,601.25	—	—	—
On trust and investment funds	1,276.84	21.25	7,836.64	1,657.62
All other	4,096.89	6,608.34	1,907.14	2,543.66
NON-REVENUE.	\$477,865.09	\$789,888.82	\$395,102.84	\$528,479.07
Offsets to outlays	5,480.12	26,295.22	17,653.75	3,000.00
<i>Departmental</i>	<i>3,669.24</i>	<i>11,479.40</i>	<i>17,653.75</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	<i>1,910.88</i>	<i>14,815.82</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	390,003.50	643,730.29	300,000.00	446,239.20
<i>Loans, general purposes</i>	—	<i>200,000.00</i>	—	<i>46,000.00</i>
<i>Loans, public service enterprises</i>	—	<i>40,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>390,000.00</i>	<i>400,000.00</i>	<i>300,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>1,528.99</i>	—	—
<i>Premiums</i>	<i>3.50</i>	<i>2,201.80</i>	—	<i>239.20</i>
Transfers	1,500.00	410.00	605.03	868.35
<i>From sinking funds</i>	<i>1,500.00</i>	—	—	—
All other	—	410.00	605.03	868.35
Refunds	764.80	3,191.41	3,010.88	64.30
Agency, trust, and investment	80,116.67	116,261.90	73,833.18	78,307.22
<i>Taxes and licenses for State</i>	<i>36,120.00</i>	<i>46,240.69</i>	<i>52,795.10</i>	<i>37,588.37</i>
<i>Taxes for county</i>	<i>23,964.00</i>	<i>36,485.97</i>	<i>25,871.87</i>	<i>39,970.52</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>20,032.67</i>	<i>31,387.59</i>	<i>15,166.21</i>	<i>748.33</i>
All other	—	<i>2,147.75</i>	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$496,347.70	\$1,002,183.42	\$699,861.33	\$515,507.24
Premiums	3.50	2,201.80	—	239.20
Municipal indebtedness	390,000.00	641,528.99	300,000.00	446,000.00
Transfers and refunds	2,264.80	3,601.41	3,615.91	932.65
Agency, trust, and investment	80,116.67	116,261.90	73,833.18	78,307.22
Total receipts	\$968,732.67	\$1,765,777.02	\$1,077,310.42	\$1,040,986.31
Balance on hand, including funds	79,658.92	86,944.66	121,459.62	35,172.28
GRAND TOTAL	\$1,048,391.59	\$1,852,721.68	\$1,198,770.04	\$1,076,158.59

Graded According to Population of 1925 — Continued.

PAYMENTS.	Clinton POPULATION 14,180	Norwood POPULATION 14,151	Dedham POPULATION 13,918	Adams POPULATION 13,525
Maintenance	\$415,584.70	\$667,535.77	\$529,288.97	\$371,847.45
<i>Departmental</i>	<i>376,854.69</i>	<i>503,872.81</i>	<i>516,793.59</i>	<i>359,986.70</i>
General government	27,965.80	32,155.31	22,962.86	19,432.09
Protection of persons and property	53,772.88	54,516.70	71,846.70	27,809.79
Health and sanitation	24,462.84	53,892.23	37,674.33	28,036.69
Highways	58,286.41	57,838.36	75,993.07	45,038.29
Charities	27,956.49	24,125.79	36,837.36	76,698.67
Soldiers' benefits	2,267.00	1,844.79	3,655.85	772.50
Schools	160,019.58	260,180.64	219,248.29	157,641.95
Libraries	10,768.16	11,234.96	15,625.92	10,388.68
Recreation	4,481.73	988.05	14,779.09	1,718.20
Pensions	—	746.50	—	—
Unclassified	6,953.80	6,049.48	18,165.12	2,449.84
<i>Public service enterprises</i>	<i>30,210.96</i>	<i>158,447.53</i>	—	—
Electric light	—	126,078.44	—	—
Water	30,210.96	32,369.09	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,336.05</i>	<i>5,515.43</i>	<i>12,495.38</i>	<i>1,860.75</i>
<i>Administration of trust funds</i>	<i>103.00</i>	—	—	—
Interest	19,048.93	42,818.14	30,230.11	29,070.99
<i>Loans, general purposes</i>	<i>15,435.93</i>	<i>38,005.70</i>	<i>30,230.11</i>	<i>29,070.99</i>
<i>Loans, public service enterprises</i>	<i>3,388.00</i>	<i>4,812.44</i>	—	—
<i>Loans, cemeteries</i>	<i>225.00</i>	—	—	—
Outlays	59,630.46	349,714.88	100,029.90	124,581.83
<i>Departmental</i>	<i>36,529.54</i>	<i>274,786.40</i>	<i>100,029.90</i>	<i>123,326.81</i>
General government	—	1,127.50	—	—
Protection of persons and property	13,282.00	9,749.01	2,635.00	850.00
Health and sanitation	9,499.86	41,063.69	7,145.73	23,536.02
Highways	4,867.87	33,345.02	71,157.19	57,724.95
Charities	—	—	—	148.50
Schools	1,912.87	186,487.48	12,444.00	41,067.34
Libraries	6,467.09	—	—	—
Recreation	499.85	3,013.70	5,847.98	—
Unclassified	—	—	800.00	—
<i>Public service enterprises</i>	<i>22,908.42</i>	<i>72,522.74</i>	—	—
Electric light	—	19,298.88	—	—
Water	22,908.42	53,223.86	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>192.50</i>	<i>2,405.74</i>	—	<i>1,255.02</i>
Municipal indebtedness	386,000.00	525,100.00	342,594.23	373,000.00
<i>From sinking funds</i>	<i>1,500.00</i>	—	—	—
<i>From revenue and other sources</i>	<i>19,500.00</i>	<i>100,100.00</i>	<i>42,594.23</i>	<i>48,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>365,000.00</i>	<i>425,000.00</i>	<i>300,000.00</i>	<i>325,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,500.00	410.00	605.03	868.35
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>1,500.00</i>	<i>410.00</i>	<i>605.03</i>	<i>868.35</i>
Refunds	764.80	3,191.41	3,010.88	64.30
Agency, trust, and investment	87,869.45	114,318.23	74,948.74	80,129.51
<i>Taxes and licenses for State</i>	<i>36,120.00</i>	<i>46,240.59</i>	<i>32,795.10</i>	<i>37,688.37</i>
<i>Taxes for county</i>	<i>23,964.00</i>	<i>56,485.97</i>	<i>25,871.87</i>	<i>39,970.52</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>27,785.45</i>	<i>29,443.92</i>	<i>16,281.77</i>	<i>2,570.62</i>
<i>All other</i>	—	<i>2,147.75</i>	—	—
RECAPITULATION.				
Maintenance and interest	\$434,633.63	\$710,353.91	\$559,519.08	\$400,918.44
Permanent debt (except from sinking funds)	19,500.00	100,100.00	42,594.23	48,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	59,630.46	349,714.88	100,029.90	124,581.83
Permanent debt from sinking funds	1,500.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	365,000.00	425,000.00	300,000.00	325,000.00
Transfers (except to sinking funds) and refunds	2,264.80	3,601.41	3,615.91	932.65
Agency, trust, and investment	87,869.45	114,318.23	74,948.74	80,129.51
Total payments	\$970,398.34	\$1,703,088.43	\$1,080,707.86	\$979,562.43
<i>Balance on hand, including funds</i>	<i>77,993.25</i>	<i>149,633.25</i>	<i>118,062.18</i>	<i>96,596.16</i>
GRAND TOTAL	\$1,048,391.59	\$1,852,721.68	\$1,198,770.04	\$1,076,158.59

¹ Serial payments from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Webster POPULATION 13,389	Braintree POPULATION 13,193	Plymouth POPULATION 13,176	Natick POPULATION 12,871
REVENUE.	\$461,172.56	\$810,187.83	\$682,620.86	\$661,013.71
General	374,977.83	503,821.23	616,250.86	499,738.10
<i>Taxes</i>	<i>363,777.39</i>	<i>496,535.04</i>	<i>607,322.99</i>	<i>471,297.12</i>
Property, poll, and income	317,052.96	460,061.85	521,918.85	452,775.77
Corporation, bank, etc.	46,724.43	36,473.19	85,404.14	18,521.35
<i>Licenses and permits</i>	<i>1,346.74</i>	<i>786.00</i>	<i>3,047.00</i>	<i>556.22</i>
<i>Fines and forfeits</i>	<i>2,063.50</i>	<i>1,278.40</i>	<i>2,005.73</i>	<i>1,944.20</i>
<i>Grants and gifts</i>	<i>7,790.20</i>	<i>5,221.79</i>	<i>3,875.14</i>	<i>25,940.56</i>
For expenses	7,790.20	4,983.19	3,875.14	25,537.19
For outlays	—	238.60	—	403.37
All other	—	—	—	—
Commercial	86,194.73	306,366.60	66,370.00	161,275.61
<i>Special assessments</i>	<i>8,118.66</i>	<i>1,062.00</i>	<i>622.65</i>	<i>2,497.20</i>
To meet expenses	1.50	1,062.00	421.40	428.43
To meet outlays	8,117.16	—	201.25	2,068.77
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>28,662.02</i>	<i>14,869.11</i>	<i>11,505.00</i>	<i>88,337.84</i>
General government	1.45	1,584.45	563.41	— .50
Protection of persons and property	2,390.79	1,352.14	490.82	652.11
Health and sanitation	2,195.55	244.72	1,093.33	24,193.03
Highways	588.74	1,757.48	1.50	2,218.69
Charities	10,371.72	4,843.23	4,953.01	56,480.00
Soldiers' benefits	724.00	1,283.00	1,949.00	1,384.00
Schools	8,431.52	2,942.99	718.60	2,535.45
Libraries	295.25	212.97	—	861.78
Recreation	—	—	1,735.33	12.28
Unclassified	3,663.00	643.13	—	—
<i>Public service enterprises</i>	<i>39,973.88</i>	<i>280,021.67</i>	<i>41,790.13</i>	<i>49,955.14</i>
Electric light	—	196,456.56	—	—
Water	39,973.88	83,565.11	41,420.13	49,890.89
All other	—	—	370.00	64.25
<i>Cemeteries</i>	<i>1,343.66</i>	—	<i>9,226.97</i>	—
<i>Interest</i>	<i>8,096.51</i>	<i>10,413.82</i>	<i>3,225.25</i>	<i>20,485.43</i>
On sinking funds	—	—	—	4,948.94
On trust and investment funds	2,530.90	2,198.29	930.91	6,936.76
All other	5,565.61	8,215.53	2,294.34	8,599.73
NON-REVENUE.	\$307,462.88	\$415,052.24	\$324,488.68	\$608,423.83
Offsets to outlays	3,395.79	5,624.10	1,078.10	25,651.45
<i>Departmental</i>	<i>682.00</i>	<i>5,624.10</i>	<i>1,078.10</i>	<i>19,680.00</i>
<i>Public service enterprises</i>	<i>2,713.79</i>	—	—	<i>5,971.45</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	250,000.00	353,257.40	202,587.50	402,000.00
<i>Loans, general purposes</i>	—	<i>151,500.00</i>	—	<i>22,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	<i>30,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>350,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>2,587.50</i>	—
<i>Premiums</i>	—	<i>1,757.40</i>	—	—
Transfers	50.00	1,585.44	531.68	90,484.91
<i>From sinking funds</i>	—	—	—	<i>58,800.00</i>
All other	50.00	1,585.44	531.68	31,684.91
Refunds	613.77	343.22	1,775.20	1,569.80
Agency, trust, and investment	53,403.32	54,242.08	118,516.20	88,717.67
<i>Taxes and licenses for State</i>	<i>30,480.00</i>	<i>30,240.00</i>	<i>52,080.00</i>	<i>22,080.00</i>
<i>Taxes for county</i>	<i>20,222.00</i>	<i>23,881.73</i>	<i>57,976.45</i>	<i>16,818.01</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,701.32</i>	<i>120.35</i>	<i>8,459.75</i>	<i>49,819.66</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$464,568.35	\$815,811.93	\$683,698.96	\$686,665.16
Premiums	—	1,757.40	—	—
Municipal indebtedness	250,000.00	351,500.00	202,587.50	402,000.00
Transfers and refunds	663.77	1,928.66	2,306.88	92,054.71
Agency, trust, and investment	53,403.32	54,242.08	118,516.20	88,717.67
Total receipts	\$768,635.44	\$1,225,240.07	\$1,007,109.54	\$1,269,437.54
Balance on hand, including funds	59,285.44	81,792.93	319,711.16	169,106.45
GRAND TOTAL	\$827,920.88	\$1,307,033.00	\$1,326,820.70	\$1,438,543.99

Graded According to Population of 1925 — Continued.

PAYMENTS.	Webster POPULATION 13,389	Braintree POPULATION 13,193	Plymouth POPULATION 13,176	Natick POPULATION 12,871
Maintenance	\$352,007.62	\$616,711.72	\$508,249.87	\$537,287.77
<i>Departmental</i>	<i>338,679.63</i>	<i>430,452.68</i>	<i>473,526.45</i>	<i>514,478.26</i>
General government	22,699.31	26,340.65	21,049.67	27,194.22
Protection of persons and property	44,855.36	53,755.11	70,566.20	61,115.06
Health and sanitation	20,008.52	21,363.05	41,012.37	28,402.00
Highways	52,834.18	78,819.95	68,624.48	69,939.35
Charities	32,292.93	23,664.93	25,902.92	98,091.59
Soldiers' benefits	5,204.12	1,709.00	5,069.45	8,087.46
Schools	133,573.90	203,046.55	222,419.40	193,877.85
Libraries	9,178.57	5,829.10	6,601.24	12,286.50
Recreation	2,941.94	10,253.77	6,881.78	7,980.70
Pensions	—	—	1,195.00	2,174.90
Unclassified	5,090.80	5,670.52	4,203.94	5,328.63
<i>Public service enterprises</i>	<i>21,282.27</i>	<i>185,446.83</i>	<i>20,998.36</i>	<i>22,809.51</i>
Electric light	—	137,305.12	—	—
Water	21,196.27	48,141.71	20,737.26	22,809.51
All other	86.00	—	261.10	—
<i>Cemeteries</i>	<i>2,045.72</i>	<i>581.75</i>	<i>13,725.06</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>230.51</i>	<i>—</i>	<i>—</i>
Interest	9,718.74	13,231.95	27,012.59	29,509.53
<i>Loans, general purposes</i>	<i>9,493.74</i>	<i>11,431.95</i>	<i>26,179.09</i>	<i>24,767.10</i>
<i>Loans, public service enterprises</i>	<i>225.00</i>	<i>1,800.00</i>	<i>833.50</i>	<i>4,742.43</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	113,058.29	270,601.74	279,721.68	137,603.22
<i>Departmental</i>	<i>101,424.08</i>	<i>191,938.82</i>	<i>261,713.04</i>	<i>96,667.85</i>
General government	150.00	6,475.65	157,896.78	—
Protection of persons and property	193.80	14,978.00	15,967.13	—
Health and sanitation	22,221.70	3,033.00	239.88	17,147.91
Highways	34,356.49	96,258.76	72,087.21	55,750.61
Charities	—	—	—	3,107.02
Schools	417.04	69,686.64	1,696.40	—
Libraries	—	—	—	425.00
Recreation	4,998.05	1,506.77	13,825.64	—
Unclassified	39,082.00	—	—	20,237.31
<i>Public service enterprises</i>	<i>11,634.21</i>	<i>78,662.92</i>	<i>13,066.99</i>	<i>40,935.37</i>
Electric light	—	39,458.20	—	—
Water	11,634.21	39,204.72	13,066.99	40,935.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>4,941.65</i>	<i>—</i>
Municipal indebtedness	210,871.75	228,726.21	267,019.16	446,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>58,800.00</i>
<i>From revenue and other sources</i>	<i>25,871.75</i>	<i>23,726.21</i>	<i>64,566.66</i>	<i>33,900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>185,000.00</i>	<i>205,000.00</i>	<i>200,000.00</i>	<i>354,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>2,452.50</i>	<i>—</i>
Transfers	50.00	1,585.44	531.68	90,484.91
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>26,968.07</i>
<i>All other</i>	<i>50.00</i>	<i>1,585.44</i>	<i>531.68</i>	<i>63,516.84</i>
Refunds	613.77	343.22	1,775.20	1,569.80
Agency, trust, and investment	53,858.54	54,164.22	118,588.95	63,225.99
<i>Taxes and licenses for State</i>	<i>30,480.00</i>	<i>30,240.00</i>	<i>52,080.00</i>	<i>22,080.00</i>
<i>Taxes for county</i>	<i>20,222.00</i>	<i>23,881.73</i>	<i>57,976.45</i>	<i>16,818.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,156.54</i>	<i>42.49</i>	<i>8,532.50</i>	<i>24,327.98</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$361,726.36	\$629,943.67	\$535,262.46	\$566,797.30
Permanent debt (except from sinking funds)	25,871.75	23,726.21	64,566.66	33,900.00
Sinking fund requirements from revenue	—	—	—	26,968.07
Outlays	113,058.29	270,601.74	279,721.68	137,603.22
Permanent debt from sinking funds	—	—	—	58,800.00
Bonds refunded, current year	—	—	—	—
Temporary loans	185,000.00	205,000.00	202,452.50	354,000.00
Transfers (except to sinking funds) and refunds	663.77	1,928.66	2,306.88	65,086.64
Agency, trust, and investment	53,858.54	54,164.22	118,588.95	63,225.99
Total payments	\$740,178.71	\$1,185,364.50	\$1,202,899.13	\$1,306,381.22
Balance on hand, including funds	87,742.17	121,668.50	123,921.57	132,162.77
GRAND TOTAL	\$827,920.88	\$1,307,033.00	\$1,326,820.70	\$1,438,543.99

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton POPULATION 12,861	Saugus POPULATION 12,743	Danvers POPULATION 11,798	Easthampton POPULATION 11,587
REVENUE.	\$864,491.17	\$505,287.67	\$669,442.96	\$386,006.71
General	728,158.33	438,536.91	421,094.22	336,985.00
<i>Taxes</i>	<i>725,010.72</i>	<i>434,693.05</i>	<i>418,447.45</i>	<i>326,129.14</i>
Property, poll, and income	701,184.05	429,024.36	403,602.42	276,058.52
Corporation, bank, etc.	23,826.67	5,668.69	14,845.03	50,070.62
<i>Licenses and permits</i>	<i>325.00</i>	<i>836.75</i>	<i>308.50</i>	<i>1,541.40</i>
<i>Fines and forfeits</i>	<i>1,048.94</i>	<i>1,375.00</i>	<i>916.27</i>	<i>1,273.47</i>
<i>Grants and gifts</i>	<i>1,778.67</i>	<i>1,632.11</i>	<i>1,422.00</i>	<i>8,004.10</i>
For expenses	1,778.67	1,632.11	1,422.00	8,004.10
For outlays	—	—	—	—
<i>All other</i>	—	—	—	36.89
Commercial	136,332.84	66,750.76	248,348.74	49,021.71
<i>Special assessments</i>	<i>8,216.54</i>	<i>2,685.64</i>	<i>566.28</i>	<i>660.00</i>
To meet expenses	6,126.45	2,685.64	566.28	—
To meet outlays	2,090.09	—	—	660.00
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>15,832.38</i>	<i>17,960.61</i>	<i>14,143.89</i>	<i>18,714.30</i>
General government	346.36	425.26	482.95	1,192.15
Protection of persons and property	7,423.94	199.68	880.02	475.00
Health and sanitation	695.67	149.79	1,246.21	2,827.24
Highways	122.70	32.00	612.96	177.27
Charities	3,528.38	14,496.11	4,788.27	8,502.17
Soldiers' benefits	408.00	1,468.00	1,948.50	106.00
Schools	859.80	967.77	3,949.67	5,413.22
Libraries	947.53	30.00	—	—
Recreation	—	—	—	—
Unclassified	1,500.00	192.00	235.31	21.25
<i>Public service enterprises</i>	<i>90,306.89</i>	<i>32,459.47</i>	<i>225,115.25</i>	<i>24,234.66</i>
Electric light	—	—	143,551.67	—
Water	90,306.89	32,459.47	81,563.58	24,234.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>14,057.59</i>	<i>6,376.98</i>	—	935.00
<i>Interest</i>	<i>7,919.44</i>	<i>7,268.06</i>	<i>8,523.32</i>	<i>4,477.75</i>
On sinking funds	—	—	3,125.46	—
On trust and investment funds	2,478.68	91.38	817.31	955.42
All other	5,440.76	7,176.68	4,580.55	3,522.33
NON-REVENUE.	\$910,220.94	\$427,823.92	\$308,241.48.	\$318,493.46
Offsets to outlays	35.00	19,091.57	44,455.14	600.62
<i>Departmental</i>	<i>35.00</i>	<i>18,891.57</i>	<i>38,194.96</i>	<i>100.62</i>
<i>Public service enterprises</i>	—	200.00	6,260.18	500.00
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	804,222.25	360,000.00	210,055.00	225,000.00
<i>Loans, general purposes</i>	<i>215,000.00</i>	—	50,000.00	—
<i>Loans, public service enterprises</i>	<i>25,000.00</i>	—	20,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>560,000.00</i>	<i>360,000.00</i>	<i>140,000.00</i>	<i>225,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>4,222.25</i>	—	55.00	—
Transfers	1,344.65	—	8,655.26	820.27
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,344.65	—	8,655.26	820.27
Refunds	1,551.21	627.73	613.44	655.87
Agency, trust, and investment	103,067.83	48,104.62	44,462.64	91,416.70
<i>Taxes and licenses for State</i>	<i>43,169.50</i>	<i>19,320.00</i>	<i>22,080.00</i>	<i>31,149.06</i>
<i>Taxes for county</i>	<i>34,021.99</i>	<i>18,870.34</i>	<i>21,666.11</i>	<i>56,247.06</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>25,876.34</i>	<i>9,914.28</i>	<i>816.53</i>	<i>4,020.58</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$864,526.17	\$524,379.24	\$713,898.10	\$386,607.33
Premiums	4,222.25	—	55.00	—
Municipal indebtedness	800,000.00	360,000.00	210,000.00	225,000.00
Transfers and refunds	2,895.86	627.73	9,268.70	1,476.14
Agency, trust, and investment	103,067.83	48,104.62	44,462.64	91,416.70
Total receipts	\$1,774,712.11	\$933,111.59	\$977,684.44	\$704,500.17
<i>Balance on hand, including funds</i>	<i>78,299.34</i>	<i>27,765.90</i>	<i>138,617.99</i>	<i>94,747.87</i>
GRAND TOTAL	\$1,853,011.45	\$960,877.49	\$1,116,302.43	\$799,248.04

Graded According to Population of 1925 — Continued.

PAYMENTS.	Milton POPULATION 12,861	Saugus POPULATION 12,743	Danvers POPULATION 11,798	Easthampton POPULATION 11,587
Maintenance	\$696,725.25	\$402,822.80	\$498,433.65	\$352,955.38
<i>Departmental</i>	<i>618,120.78</i>	<i>364,176.98</i>	<i>340,291.05</i>	<i>327,478.22</i>
General government	33,066.41	28,267.65	20,252.58	23,014.81
Protection of persons and property	157,752.66	52,826.17	41,901.26	46,238.46
Health and sanitation	47,796.20	13,485.64	14,393.14	21,839.75
Highways	88,785.27	38,990.12	69,054.09	47,238.11
Charities	15,368.53	26,565.45	18,419.20	30,256.18
Soldiers' benefits	2,282.00	5,269.79	5,643.67	679.00
Schools	203,847.58	179,012.48	155,334.28	142,367.56
Libraries	17,582.45	3,814.78	4,999.76	4,750.00
Recreation	16,918.92	6,587.25	2,833.18	601.79
Pensions	15,074.08	1,024.80	—	—
Unclassified	19,646.68	8,332.85	4,459.89	7,492.56
<i>Public service enterprises</i>	<i>58,392.88</i>	<i>32,283.80</i>	<i>153,142.60</i>	<i>22,808.80</i>
Electric light	—	—	111,819.54	—
Water	58,392.88	32,283.80	46,323.06	22,808.80
All other	—	—	—	—
<i>Cemeteries</i>	<i>20,178.16</i>	<i>6,362.02</i>	<i>—</i>	<i>2,668.36</i>
<i>Administration of trust funds</i>	<i>53.43</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	52,993.54	19,874.03	18,578.75	9,359.97
<i>Loans, general purposes</i>	<i>38,306.93</i>	<i>17,926.53</i>	<i>4,651.83</i>	<i>9,359.97</i>
<i>Loans, public service enterprises</i>	<i>14,686.61</i>	<i>1,947.50</i>	<i>13,926.92</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	245,370.96	99,471.83	224,470.58	66,317.70
<i>Departmental</i>	<i>159,064.53</i>	<i>73,941.10</i>	<i>148,694.94</i>	<i>58,890.09</i>
General government	3,229.00	2,244.19	—	821.95
Protection of persons and property	—	247.86	93,564.85	—
Health and sanitation	15,399.40	596.04	—	5,251.39
Highways	27,867.07	27,384.87	53,190.00	36,648.97
Charities	—	—	—	—
Schools	95,193.06	38,962.32	1,495.99	1,537.24
Libraries	—	—	—	—
Recreation	—	2,806.82	444.10	1,250.00
Unclassified	17,376.00	1,699.00	—	13,380.54
<i>Public service enterprises</i>	<i>86,306.43</i>	<i>25,530.73</i>	<i>75,775.64</i>	<i>7,427.61</i>
Electric light	—	—	11,714.36	—
Water	86,306.43	25,530.73	64,061.28	7,427.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	579,172.75	372,423.81	176,200.00	250,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>69,172.75</i>	<i>135,387.16</i>	<i>36,200.00</i>	<i>25,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>510,000.00</i>	<i>337,036.65</i>	<i>140,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,344.65	—	8,655.26	820.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>7,155.26</i>	<i>—</i>
<i>All other</i>	<i>1,344.65</i>	<i>—</i>	<i>1,500.00</i>	<i>820.27</i>
Refunds	1,551.21	627.73	613.44	655.87
Agency, trust, and investment	107,751.07	48,104.62	56,808.82	91,609.12
<i>Taxes and licenses for State</i>	<i>43,169.50</i>	<i>19,320.00</i>	<i>22,080.00</i>	<i>31,149.66</i>
<i>Taxes for county</i>	<i>34,021.99</i>	<i>18,870.34</i>	<i>21,566.11</i>	<i>56,247.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>30,559.58</i>	<i>9,914.28</i>	<i>13,162.71</i>	<i>4,213.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$749,718.79	\$422,696.83	\$517,012.40	\$362,315.35
Permanent debt (except from sinking funds)	69,172.75	135,387.16	36,200.00	25,500.00
Sinking fund requirements from revenue	—	—	7,155.26	—
Outlays	245,370.96	99,471.83	224,470.58	66,317.70
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	510,000.00	337,036.65	140,000.00	225,000.00
Transfers (except to sinking funds) and refunds	2,895.86	627.73	2,113.44	1,476.14
Agency, trust, and investment	107,751.07	48,104.62	56,808.82	91,609.12
Total payments	\$1,684,909.43	\$943,324.82	\$983,760.50	\$772,218.31
<i>Balance on hand, including funds</i>	<i>168,102.02</i>	<i>17,552.67</i>	<i>132,541.93</i>	<i>27,029.73</i>
GRAND TOTAL	\$1,853,011.45	\$960,877.49	\$1,116,302.43	\$799,248.04

¹ Includes \$12,963.35 anticipation serial loan paid from revenue.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchester POPULATION 11,565	Amesbury POPULATION 11,229	Palmer POPULATION 11,044	Fairhaven POPULATION 10,827
REVENUE.	\$823,847.46	\$416,905.82	\$377,249.08	\$469,479.33
General	732,927.57	326,925.13	358,402.98	422,773.08
<i>Taxes</i>	<i>727,091.61</i>	<i>323,708.17</i>	<i>351,581.38</i>	<i>391,936.38</i>
Property, poll, and income	705,402.33	295,556.30	305,296.86	377,555.71
Corporation, bank, etc.	21,689.28	28,151.87	46,284.52	14,380.67
<i>Licenses and permits</i>	<i>845.14</i>	<i>522.55</i>	<i>680.00</i>	<i>1,040.50</i>
<i>Fines and forfeits</i>	<i>1,392.41</i>	<i>1,458.00</i>	<i>350.98</i>	<i>380.02</i>
<i>Grants and gifts</i>	<i>3,598.41</i>	<i>1,236.41</i>	<i>5,790.62</i>	<i>29,416.18</i>
For expenses	1,783.41	1,236.41	5,790.62	29,416.18
For outlays	1,815.00	—	—	—
<i>All other</i>	—	—	—	—
Commercial	90,919.89	89,980.69	18,846.10	46,706.25
<i>Special assessments</i>	<i>11,555.71</i>	<i>5,404.75</i>	<i>3,602.79</i>	<i>6,419.61</i>
To meet expenses	—	1,100.66	781.11	—
To meet outlays	11,555.71	4,304.09	2,821.68	6,419.61
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>16,997.92</i>	<i>23,536.91</i>	<i>9,278.87</i>	<i>30,887.09</i>
General government	1,463.98	3,013.75	—	792.00
Protection of persons and property	772.88	564.51	101.30	1,368.51
Health and sanitation	5,117.32	277.25	95.25	9,191.43
Highways	3,267.12	1,089.98	299.09	451.21
Charities	3,869.13	6,106.62	4,774.93	4,059.50
Soldiers' benefits	414.00	1,190.00	216.00	1,392.00
Schools	1,698.49	10,116.30	3,792.30	13,632.44
Libraries	137.50	417.50	—	—
Recreation	—	—	—	—
Unclassified	1,257.50	761.00	—	—
<i>Public service enterprises</i>	<i>43,375.82</i>	<i>50,739.77</i>	—	—
Electric light	—	—	—	—
Water	43,375.82	50,739.77	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,783.22</i>	<i>453.32</i>	<i>3,125.46</i>	—
<i>Interest</i>	<i>11,407.22</i>	<i>9,845.94</i>	<i>2,838.98</i>	<i>9,399.55</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,090.45	1,543.89	81.06	5,668.52
All other	8,316.77	8,302.05	2,757.92	3,731.03
NON-REVENUE.	\$664,966.28	\$476,022.19	\$276,767.89	\$364,743.87
Offsets to outlays	29,627.48	27,967.17	556.77	14,000.00
<i>Departmental</i>	<i>24,829.67</i>	<i>27,967.17</i>	<i>556.77</i>	<i>14,000.00</i>
<i>Public service enterprises</i>	<i>4,797.81</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	544,012.58	387,000.00	225,000.00	312,000.00
<i>Loans, general purposes</i>	—	9,000.00	—	12,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>544,000.00</i>	<i>378,000.00</i>	<i>225,000.00</i>	<i>300,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>12.58</i>	—	—	—
Transfers	11,496.62	3,924.02	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	11,496.62	3,924.02	—	—
Refunds	565.63	3,560.05	321.33	1,073.56
Agency, trust, and investment	79,263.97	53,570.95	50,889.79	37,670.31
<i>Taxes and licenses for State</i>	<i>40,774.72</i>	<i>25,440.00</i>	<i>27,649.10</i>	<i>22,800.00</i>
<i>Taxes for county</i>	<i>30,985.36</i>	<i>24,847.91</i>	<i>21,135.13</i>	<i>10,205.06</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>7,503.89</i>	<i>3,283.04</i>	<i>2,105.56</i>	<i>4,665.25</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$853,474.94	\$444,872.99	\$377,805.85	\$483,479.33
Premiums	12.58	—	—	—
Municipal indebtedness	544,000.00	387,000.00	225,000.00	312,000.00
Transfers and refunds	12,062.25	7,484.07	321.33	1,073.56
Agency, trust, and investment	79,263.97	53,570.95	50,889.79	37,670.31
Total receipts	\$1,488,813.74	\$892,928.01	\$654,016.97	\$834,223.20
Balance on hand, including funds	158,516.69	19,891.18	130,137.82	8,854.76
GRAND TOTAL	\$1,647,330.43	\$912,819.19	\$784,154.79	\$843,077.96

¹ Includes \$7.50 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Winchester POPULATION 11,565	Amesbury POPULATION 11,229	Palmer POPULATION 11,044	Fairhaven POPULATION 10,827
Maintenance	\$526,463.28	\$311,883.56	\$316,521.60	\$345,494.12
<i>Departmental</i>	<i>494,619.50</i>	<i>284,026.98</i>	<i>312,417.49</i>	<i>345,494.12</i>
General government	41,711.34	15,738.42	12,952.19	24,414.06
Protection of persons and property	78,316.75	44,924.91	16,241.20	42,356.13
Health and sanitation	43,798.22	13,052.46	12,105.41	39,653.49
Highways	84,700.90	50,340.50	59,572.02	66,372.46
Charities	12,623.95	19,467.99	18,909.84	20,637.82
Soldiers' benefits	1,277.00	2,387.81	787.00	1,532.00
Schools	183,312.75	126,320.67	183,024.62	145,404.75
Libraries	6,890.96	6,526.31	4,766.84	—
Recreation	23,135.47	3,372.27	—	4,117.77
Pensions	2,607.48	—	—	—
Unclassified	16,244.68	1,895.64	4,058.37	1,004.74
<i>Public service enterprises</i>	<i>21,205.25</i>	<i>27,175.01</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	21,205.25	27,175.01	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,621.03</i>	<i>681.57</i>	<i>4,104.11</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>17.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	50,946.02	24,660.28	16,178.92	20,780.89
<i>Loans, general purposes</i>	<i>47,558.52</i>	<i>20,200.28</i>	<i>16,178.92</i>	<i>20,780.89</i>
<i>Loans, public service enterprises</i>	<i>2,487.50</i>	<i>4,460.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>900.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	190,412.48	38,710.27	78,193.91	87,286.79
<i>Departmental</i>	<i>147,986.61</i>	<i>33,138.56</i>	<i>78,193.91</i>	<i>87,286.79</i>
General government	—	4,433.26	—	900.00
Protection of persons and property	12,500.00	—	—	1,677.61
Health and sanitation	32,851.99	4,126.08	3,471.24	7,689.67
Highways	35,651.86	24,579.22	64,090.99	43,209.48
Charities	—	—	—	—
Schools	60,975.22	—	10,631.68	33,810.00
Libraries	—	—	—	—
Recreation	6,007.54	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>39,923.99</i>	<i>5,571.71</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	39,923.99	5,571.71	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,501.88</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	693,301.32	413,750.00	252,800.00	336,805.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>69,301.32</i>	<i>35,750.00</i>	<i>27,800.00</i>	<i>36,805.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>624,000.00</i>	<i>378,000.00</i>	<i>225,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	11,496.62	3,924.02	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>11,496.62</i>	<i>3,924.02</i>	<i>—</i>	<i>—</i>
Refunds	565.63	3,560.05	321.33	1,073.56
Agency, trust, and investment	78,399.99	53,570.95	50,889.79	37,534.65
<i>Taxes and licenses for State</i>	<i>40,774.72</i>	<i>25,440.00</i>	<i>27,649.10</i>	<i>22,800.00</i>
<i>Taxes for county</i>	<i>30,985.36</i>	<i>24,847.91</i>	<i>21,155.13</i>	<i>10,205.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,639.91</i>	<i>3,283.04</i>	<i>2,105.56</i>	<i>4,529.59</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$577,409.30	\$336,543.84	\$332,700.52	\$366,275.01
Permanent debt (except from sinking funds)	69,301.32	35,750.00	27,800.00	36,805.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	190,412.48	38,710.27	78,193.91	87,286.79
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	624,000.00	378,000.00	225,000.00	300,000.00
Transfers (except to sinking funds) and refunds	12,062.25	7,484.07	321.33	1,073.56
Agency, trust, and investment	78,399.99	53,570.95	50,889.79	37,534.65
Total payments	\$1,551,585.34	\$850,059.13	\$714,905.55	\$828,975.01
<i>Balance on hand, including funds</i>	<i>95,745.09</i>	<i>62,760.06</i>	<i>69,249.24</i>	<i>14,102.95</i>
GRAND TOTAL	\$1,647,330.43	\$912,819.19	\$784,154.79	\$843,077.96

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Andover POPULATION 10,291	Northbridge POPULATION 10,051	North Attleborough POPULATION 9,790	Athol POPULATION 9,602
REVENUE.	\$538,553.26	\$352,780.89	\$478,389.19	\$504,526.70
General	466,820.75	339,451.79	323,226.49	367,759.58
<i>Taxes</i>	<i>462,508.15</i>	<i>332,440.86</i>	<i>319,057.86</i>	<i>363,225.99</i>
Property, poll, and income	389,058.88	286,693.61	305,031.04	326,404.37
Corporation, bank, etc.	73,449.27	45,747.25	14,026.82	36,821.62
<i>Licenses and permits</i>	<i>462.00</i>	<i>873.00</i>	<i>1,171.15</i>	<i>706.00</i>
<i>Fines and forfeits</i>	<i>1,080.00</i>	<i>647.98</i>	<i>1,551.00</i>	<i>2,308.00</i>
<i>Grants and gifts</i>	<i>2,770.60</i>	<i>5,589.95</i>	<i>1,364.69</i>	<i>1,519.59</i>
For expenses	2,770.60	5,589.95	1,364.69	1,519.59
For outlays	—	—	—	—
<i>All other</i>	—	—	81.79	—
Commercial	71,732.51	13,329.10	155,162.70	136,767.12
<i>Special assessments</i>	<i>3,019.67</i>	<i>5,255.87</i>	<i>492.27</i>	<i>2,361.12</i>
To meet expenses	2,356.98	5,214.22	492.27	2,361.12
To meet outlays	662.69	41.65	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>7,315.61</i>	<i>6,252.30</i>	<i>121,374.78</i>	<i>25,173.86</i>
General government	646.00	—	9.09	7,288.79
Protection of persons and property	284.91	167.56	374.21	182.99
Health and sanitation	442.14	103.48	10,357.27	8,503.18
Highways	302.68	147.16	1,992.98	—
Charities	3,584.98	4,263.69	6,385.34	4,424.51
Soldiers' benefits	288.00	251.00	777.00	1,615.07
Schools	1,206.35	1,019.41	705.29	2,934.32
Libraries	309.55	—	344.60	225.00
Recreation	—	—	—	—
Unclassified	251.00	300.00	1,429.00	—
<i>Public service enterprises</i>	<i>41,647.68</i>	—	<i>127,410.00</i>	<i>95,821.93</i>
Electric light	—	—	96,246.12	—
Water	41,616.68	—	31,163.88	52,709.95
All other	31.00	—	—	43,111.98
<i>Cemeteries</i>	<i>3,557.10</i>	<i>140.65</i>	—	<i>4,831.42</i>
<i>Interest</i>	<i>16,192.45</i>	<i>1,680.28</i>	<i>5,885.65</i>	<i>8,578.79</i>
On sinking funds	2,032.00	—	—	2,290.46
On trust and investment funds	8,126.76	111.75	83.03	201.79
All other	6,033.69	1,568.53	5,802.62	6,086.54
NON-REVENUE.	\$422,927.42	\$215,860.27	\$409,044.82	\$309,247.79
Offsets to outlays	46,232.73	27,752.78	23,396.34	1,200.00
<i>Departmental</i>	<i>39,935.44</i>	<i>27,752.78</i>	<i>23,396.34</i>	<i>1,200.00</i>
<i>Public service enterprises</i>	<i>6,297.29</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	250,000.00	144,890.85	345,473.15	250,000.00
<i>Loans, general purposes</i>	—	<i>20,000.00</i>	<i>26,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	<i>39,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>120,000.00</i>	<i>230,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>4,810.85</i>	—	—
<i>Premiums</i>	—	<i>80.00</i>	<i>473.15</i>	—
Transfers	15,500.00	149.47	6,637.87	473.47
<i>From sinking funds</i>	<i>15,000.00</i>	—	—	—
<i>All other</i>	<i>500.00</i>	<i>149.47</i>	<i>6,637.87</i>	<i>473.47</i>
Refunds	165.41	255.96	501.48	41.69
Agency, trust, and investment	111,029.28	42,811.21	33,035.98	57,532.63
<i>Taxes and licenses for State</i>	<i>40,265.61</i>	<i>25,249.02</i>	<i>21,240.00</i>	<i>23,760.00</i>
<i>Taxes for county</i>	<i>39,264.38</i>	<i>16,719.00</i>	<i>9,506.82</i>	<i>15,763.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>31,499.29</i>	<i>843.19</i>	<i>2,289.16</i>	<i>18,009.63</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$584,785.99	\$380,533.67	\$501,785.53	\$505,726.70
Premiums	—	80.00	473.15	—
Municipal indebtedness	250,000.00	144,810.85	345,000.00	250,000.00
Transfers and refunds	15,665.41	405.43	7,139.35	515.16
Agency, trust, and investment	111,029.28	42,811.21	33,035.98	57,532.63
Total receipts	\$961,480.68	\$568,641.16	\$887,434.01	\$813,774.49
Balance on hand, including funds	113,061.83	46,098.69	38,987.34	66,785.55
GRAND TOTAL	\$1,074,542.51	\$614,739.85	\$926,421.35	\$880,560.04

¹ Includes \$4 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Andover POPULATION 10,291	Northbridge POPULATION 10,051	North Attleborough POPULATION 9,790	Athol POPULATION 9,602
Maintenance	\$355,818.59	\$251,022.38	\$391,438.12	\$372,582.68
<i>Departmental</i>	<i>318,187.25</i>	<i>250,329.23</i>	<i>289,835.31</i>	<i>305,419.41</i>
General government	17,088.41	9,061.71	15,685.81	18,142.91
Protection of persons and property	58,351.88	13,122.20	52,320.35	37,145.64
Health and sanitation	13,849.80	12,748.00	28,095.83	14,971.47
Highways	56,512.62	35,234.09	42,046.14	61,272.41
Charities	19,955.52	18,718.86	31,871.75	17,266.80
Soldiers' benefits	1,343.03	843.90	1,686.15	4,750.62
Schools	134,433.04	150,811.87	109,447.56	135,758.96
Libraries	8,439.87	8,000.00	5,478.74	5,947.20
Recreation	2,429.41	499.35	920.70	2,410.17
Pensions	300.00	—	—	—
Unclassified	5,483.67	1,289.25	2,282.28	7,753.23
<i>Public service enterprises</i>	<i>31,364.30</i>	<i>—</i>	<i>101,598.81</i>	<i>58,343.71</i>
Electric light	—	—	81,352.62	—
Water	31,244.93	—	20,246.19	16,844.18
All other	119.37	—	—	41,499.53
<i>Cemeteries</i>	<i>6,044.33</i>	<i>693.15</i>	<i>—</i>	<i>8,819.56</i>
<i>Administration of trust funds</i>	<i>222.71</i>	<i>—</i>	<i>4.00</i>	<i>—</i>
Interest	36,052.73	18,103.00	17,496.96	28,651.48
<i>Loans, general purposes</i>	<i>32,515.23</i>	<i>18,103.00</i>	<i>15,716.96</i>	<i>18,831.48</i>
<i>Loans, public service enterprises</i>	<i>3,537.50</i>	<i>—</i>	<i>1,780.00</i>	<i>9,820.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	116,935.01	71,219.30	183,105.91	34,201.29
<i>Departmental</i>	<i>87,343.39</i>	<i>71,219.30</i>	<i>77,994.22</i>	<i>19,558.82</i>
General government	—	—	—	2,595.10
Protection of persons and property	3,650.95	—	12,500.00	4,860.11
Health and sanitation	12,725.80	433.18	281.78	1,881.57
Highways	60,368.41	64,855.10	12,065.42	9,722.41
Charities	—	—	—	499.63
Schools	8,728.76	5,931.02	52,904.18	—
Libraries	50.00	—	—	—
Recreation	1,819.47	—	—	—
Unclassified	—	—	242.84	—
<i>Public service enterprises</i>	<i>29,591.62</i>	<i>—</i>	<i>105,111.69</i>	<i>13,542.47</i>
Electric light	—	—	14,523.44	—
Water	29,591.62	—	90,588.25	12,767.42
All other	—	—	—	775.05
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,100.00</i>
Municipal indebtedness	333,500.00	144,248.05	258,000.00	301,000.00
<i>From sinking funds</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>68,500.00</i>	<i>23,000.00</i>	<i>28,000.00</i>	<i>51,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>120,000.00</i>	<i>230,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>1,248.05</i>	<i>—</i>	<i>—</i>
Transfers	15,500.00	149.47	6,637.87	473.47
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>15,500.00</i>	<i>149.47</i>	<i>6,637.87</i>	<i>473.47</i>
Refunds	165.41	255.96	501.48	41.69
Agency, trust, and investment	99,280.47	42,550.86	33,020.20	59,954.88
<i>Taxes and licenses for State</i>	<i>40,265.61</i>	<i>25,249.02</i>	<i>21,240.00</i>	<i>23,760.00</i>
<i>Taxes for county</i>	<i>39,264.38</i>	<i>16,719.00</i>	<i>9,506.82</i>	<i>15,763.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,750.48</i>	<i>582.84</i>	<i>2,273.38</i>	<i>20,431.88</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$391,871.32	\$269,125.38	\$408,935.08	\$401,234.16
Permanent debt (except from sinking funds)	68,500.00	23,000.00	28,000.00	51,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	116,935.01	71,219.30	183,105.91	34,201.29
Permanent debt from sinking funds	15,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	121,248.05	230,000.00	250,000.00
Transfers (except to sinking funds) and refunds	15,665.41	405.43	7,139.35	515.16
Agency, trust, and investment	99,280.47	42,550.86	33,020.20	59,954.88
Total payments	\$957,252.21	\$527,549.02	\$890,200.54	\$796,905.49
<i>Balance on hand, including funds</i>	<i>117,290.30</i>	<i>87,190.83</i>	<i>36,220.81</i>	<i>83,654.55</i>
GRAND TOTAL	\$1,074,542.51	\$614,739.85	\$926,421.35	\$880,560.04

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bridgewater POPULATION 9,468	Middleboro- ough POPULATION 9,136	Stoneham POPULATION 9,084	Wellesley POPULATION 9,049
REVENUE.	\$247,971.84	\$480,433.15	\$421,012.85	\$953,871.31
General	205,294.97	299,372.23	345,611.85	691,436.45
Taxes	202,723.40	275,446.39	342,443.20	685,805.01
Property, poll, and income	190,108.76	264,287.97	333,462.78	658,308.90
Corporation, bank, etc.	12,614.64	11,158.42	8,980.42	27,496.11
Licenses and permits	726.00	803.00	900.00	1,056.72
Fines and forfeits	703.06	1,404.00	850.00	1,150.00
Grants and gifts	1,142.51	21,718.84	1,418.65	3,424.72
For expenses	1,142.51	9,835.80	1,418.65	3,424.72
For outlays	—	11,883.04	—	—
All other	—	—	—	—
Commercial	42,676.87	181,060.92	75,401.00	262,434.86
Special assessments	4,451.38	2,356.92	2,183.39	10,243.50
To meet expenses	1,554.97	806.74	1,656.60	10,243.50
To meet outlays	2,896.41	1,550.18	526.79	—
Privileges	—	150.00	—	—
Departmental	7,254.82	23,062.71	13,542.98	32,492.83
General government	1,010.55	1,455.60	2,026.50	706.02
Protection of persons and property	361.30	1,722.28	251.68	1,968.64
Health and sanitation	742.03	992.05	2,683.91	21,276.31
Highways	69.12	668.39	233.68	1,736.29
Charities	1,843.23	9,347.72	6,138.96	2,614.18
Soldiers' benefits	466.00	1,661.00	1,220.50	381.00
Schools	2,592.08	6,620.60	752.15	3,211.03
Libraries	170.51	576.57	178.10	587.45
Recreation	—	—	45.00	11.91
Unclassified	—	8.50	112.50	—
Public service enterprises	23,906.22	150,834.04	49,841.56	209,609.12
Electric light	—	126,041.84	—	154,450.82
Water	23,906.22	24,647.20	49,819.16	55,158.30
All other	—	145.00	22.40	—
Cemeteries	125.43	—	4,317.00	—
Interest	6,939.02	4,667.25	5,516.07	10,089.41
On sinking funds	—	—	—	—
On trust and investment funds	1,743.59	749.63	1,511.71	1,195.00
All other	5,193.43	3,917.62	4,004.36	8,894.41
NON-REVENUE.	\$772,178.22	\$247,869.15	\$277,284.30	\$657,600.36
Offsets to outlays	—	13,958.95	5,900.00	15,669.52
Departmental	—	13,568.68	5,900.00	15,669.52
Public service enterprises	—	390.27	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	734,338.68	190,000.00	230,000.00	516,024.00
Loans, general purposes	78,000.00	—	—	46,000.00
Loans, public service enterprises	425,000.00	—	—	94,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	225,000.00	190,000.00	230,000.00	375,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	6,338.68	—	—	1,024.00
Transfers	—	344.24	2,442.41	19,336.35
From sinking funds	—	—	—	—
All other	—	344.24	2,442.41	19,336.35
Refunds	9,230.67	1,981.35	1,645.26	14,972.16
Agency, trust, and investment	28,608.87	41,584.61	37,296.63	91,598.33
Taxes and licenses for State	13,080.00	17,640.00	17,760.00	44,950.81
Taxes for county	14,560.90	19,637.18	13,527.53	35,443.52
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	967.97	4,307.43	6,009.10	11,204.00
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$247,971.84	\$494,392.10	\$426,912.85	\$969,540.83
Premiums	6,338.68	—	—	1,024.00
Municipal indebtedness	728,000.00	190,000.00	230,000.00	515,000.00
Transfers and refunds	9,230.67	2,325.59	4,087.67	34,308.51
Agency, trust, and investment	28,608.87	41,584.61	37,296.63	91,598.33
Total receipts	\$1,020,150.06	\$728,302.30	\$698,297.15	\$1,611,471.67
Balance on hand, including funds	39,483.20	25,308.77	31,601.53	77,269.17
GRAND TOTAL	\$1,059,633.26	\$753,611.07	\$729,898.68	\$1,688,740.84

¹ Includes \$7.50 from administration of trust funds.² Includes \$29,830.56 from gas.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Bridgewater POPULATION 9,468	Middlebor- ough POPULATION 9,136	Stoneham POPULATION 9,084	Wellesley POPULATION 9,049
Maintenance	\$196,826.44	\$395,381.24	\$343,045.01	\$685,429.49
<i>Departmental</i>	<i>188,204.73</i>	<i>285,938.98</i>	<i>318,543.90</i>	<i>546,253.29</i>
General government	12,487.30	25,715.90	28,908.98	27,363.70
Protection of persons and property	24,014.01	37,813.78	44,063.07	90,276.75
Health and sanitation	6,805.45	16,558.20	21,735.93	43,596.34
Highways	25,087.24	53,443.94	52,115.84	88,685.75
Charities	8,913.90	29,644.62	17,549.24	9,573.06
Soldiers' benefits	1,430.00	3,753.17	4,879.63	354.00
Schools	103,741.95	108,286.25	124,251.58	240,005.85
Libraries	4,010.40	8,671.02	5,026.01	15,077.16
Recreation	122.04	130.79	13,603.70	18,955.42
Pensions	—	281.32	—	5,565.98
Unclassified	1,592.44	1,637.99	6,409.92	6,799.28
<i>Public service enterprises</i>	<i>8,346.59</i>	<i>109,444.26</i>	<i>19,886.66</i>	<i>139,176.80</i>
Electric light	—	188,942.21	—	100,180.17
Water	8,346.59	20,146.56	19,885.66	38,996.03
All other	—	355.49	1.00	—
<i>Cemeteries</i>	<i>275.12</i>	<i>—</i>	<i>4,606.95</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>7.60</i>	<i>—</i>
Interest	14,693.09	6,362.47	27,508.83	49,886.17
<i>Loans, general purposes</i>	<i>7,882.86</i>	<i>4,209.97</i>	<i>19,271.38</i>	<i>44,438.67</i>
<i>Loans, public service enterprises</i>	<i>6,810.23</i>	<i>2,152.50</i>	<i>8,237.45</i>	<i>5,447.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	444,182.06	75,716.87	30,693.40	275,064.76
<i>Departmental</i>	<i>96,389.77</i>	<i>36,942.37</i>	<i>22,212.20</i>	<i>172,267.36</i>
General government	325.00	—	93.00	—
Protection of persons and property	—	6,523.87	164.68	11,848.38
Health and sanitation	1,365.54	—	5,158.25	71,493.21
Highways	8,199.23	25,269.92	6,697.76	14,437.46
Charities	—	5,148.58	—	—
Schools	86,500.00	—	9,598.51	70,266.43
Libraries	—	—	—	—
Recreation	—	—	500.00	4,221.88
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>347,792.29</i>	<i>38,774.50</i>	<i>8,481.20</i>	<i>102,797.40</i>
Electric light	—	237,707.63	—	23,675.84
Water	347,792.29	1,066.87	8,481.20	79,121.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	236,000.00	202,150.00	246,445.71	447,573.01
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>12,150.00</i>	<i>31,445.71</i>	<i>72,573.01</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>220,000.00</i>	<i>190,000.00</i>	<i>215,000.00</i>	<i>375,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	344.24	2,442.41	19,336.35
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>344.24</i>	<i>2,442.41</i>	<i>19,336.35</i>
Refunds	9,230.67	1,981.35	1,645.26	14,972.16
Agency, trust, and investment	28,602.98	41,038.10	38,794.39	91,598.33
<i>Taxes and licenses for State</i>	<i>13,080.00</i>	<i>17,640.00</i>	<i>17,760.00</i>	<i>44,950.81</i>
<i>Taxes for county</i>	<i>14,560.90</i>	<i>19,637.18</i>	<i>13,527.53</i>	<i>36,443.52</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>962.08</i>	<i>3,760.92</i>	<i>7,506.86</i>	<i>11,204.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$211,519.53	\$401,743.71	\$370,553.84	\$735,315.66
Permanent debt (except from sinking funds)	16,000.00	12,150.00	31,445.71	72,573.01
Sinking fund requirements from revenue	—	—	—	—
Outlays	444,182.06	75,716.87	30,693.40	275,064.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	220,000.00	190,000.00	215,000.00	375,000.00
Transfers (except to sinking funds) and refunds	9,230.67	2,325.59	4,087.67	34,308.51
Agency, trust, and investment	28,602.98	41,038.10	38,794.39	91,598.33
Total payments	\$929,535.24	\$722,974.27	\$690,575.01	\$1,583,860.27
<i>Balance on hand, including funds</i>	<i>130,098.02</i>	<i>30,636.80</i>	<i>39,323.67</i>	<i>104,880.57</i>
GRAND TOTAL	\$1,059,633.26	\$753,611.07	\$729,898.68	\$1,688,740.84

¹ Includes \$26,766.65 for gas.² Includes \$19,248.72 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 9,026	Needham POPULATION 8,977	Swampscott POPULATION 8,953	Ludlow POPULATION 8,802
REVENUE.	\$428,673.57	\$574,681.65	\$597,389.59	\$356,194.95
General	371,911.06	507,620.39	506,465.54	346,400.69
<i>Taxes</i>	<i>364,779.49</i>	<i>500,398.99</i>	<i>504,322.95</i>	<i>335,011.62</i>
Property, poll, and income	357,169.76	479,698.62	490,658.81	333,750.20
Corporation, bank, etc.	7,609.73	20,700.37	13,664.14	1,261.32
<i>Licenses and permits</i>	<i>1,013.50</i>	<i>2,831.75</i>	<i>713.50</i>	<i>350.00</i>
<i>Fines and forfeits</i>	<i>2,407.40</i>	<i>1,759.50</i>	<i>685.40</i>	<i>4,017.00</i>
<i>Grants and gifts</i>	<i>3,710.67</i>	<i>2,630.15</i>	<i>743.69</i>	<i>7,022.17</i>
For expenses	3,710.67	2,630.15	743.69	7,022.17
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	56,762.51	67,061.26	90,924.05	9,794.26
<i>Special assessments</i>	<i>15,257.76</i>	<i>12,741.11</i>	<i>6,279.67</i>	<i>316.19</i>
To meet expenses	—	1,255.96	4,903.82	218.76
To meet outlays	15,257.76	11,485.15	1,375.85	97.43
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>14,991.02</i>	<i>7,589.41</i>	<i>5,307.41</i>	<i>6,827.19</i>
General government	1.30	675.00	417.88	—
Protection of persons and property	935.78	135.37	314.60	118.09
Health and sanitation	4,171.28	226.29	456.12	3.50
Highways	653.71	34.03	—	1,243.12
Charities	6,229.53	4,547.91	2,053.91	1,128.54
Soldiers' benefits	258.00	516.00	558.00	72.00
Schools	2,637.72	1,075.22	834.76	3,413.31
Libraries	103.70	353.19	208.74	125.80
Recreation	—	—	367.40	511.56
Unclassified	—	26.40	96.00	211.27
<i>Public service enterprises</i>	<i>22,313.21</i>	<i>37,404.37</i>	<i>65,076.67</i>	—
Electric light	—	—	—	—
Water	22,311.71	37,404.37	65,076.67	—
All other	1.50	—	—	—
<i>Cemeteries</i>	<i>88.85</i>	—	<i>2,210.50</i>	<i>562.50</i>
<i>Interest</i>	<i>4,111.67</i>	<i>9,326.37</i>	<i>12,049.80</i>	<i>2,088.38</i>
On sinking funds	—	—	5,004.07	—
On trust and investment funds	91.00	812.30	1,366.43	168.94
All other	4,020.67	8,514.07	5,679.30	1,919.44
NON-REVENUE.	\$517,771.73	\$667,021.60	\$740,343.58	\$416,845.74
Offsets to outlays	86,310.06	12,917.80	51,727.48	10,078.47
<i>Departmental</i>	<i>86,310.06</i>	<i>10,000.00</i>	<i>51,727.48</i>	<i>10,078.47</i>
<i>Public service enterprises</i>	—	<i>2,917.80</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	387,150.00	602,475.00	590,763.87	374,668.25
<i>Loans, general purposes</i>	<i>152,150.00</i>	<i>150,000.00</i>	<i>188,500.00</i>	<i>147,500.00</i>
<i>Loans, public service enterprises</i>	<i>25,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>210,000.00</i>	<i>450,000.00</i>	<i>400,000.00</i>	<i>225,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>2,475.00</i>	<i>2,263.87</i>	<i>2,168.25</i>
Transfers	4,236.82	2,746.22	14,246.38	168.62
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>4,236.82</i>	<i>2,746.22</i>	<i>14,246.38</i>	<i>168.62</i>
Refunds	1,420.54	970.82	1,048.26	591.46
Agency, trust, and investment	38,654.31	47,911.76	82,557.59	31,338.94
<i>Taxes and licenses for State</i>	<i>18,840.00</i>	<i>26,778.33</i>	<i>31,314.46</i>	<i>17,203.06</i>
<i>Taxes for county</i>	<i>8,432.60</i>	<i>21,133.43</i>	<i>30,473.85</i>	<i>13,140.64</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>88.85</i>	—	<i>20,769.28</i>	<i>995.35</i>
<i>All other</i>	<i>11,292.86</i>	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$514,983.63	\$587,599.45	\$649,117.07	\$366,273.42
Premiums	—	2,475.00	2,263.87	2,168.25
Municipal indebtedness	387,150.00	600,000.00	588,500.00	372,500.00
Transfers and refunds	5,657.36	3,717.04	15,294.64	760.08
Agency, trust, and investment	38,654.31	47,911.76	82,557.59	31,338.94
Total receipts	\$946,445.30	\$1,241,703.25	\$1,337,733.17	\$773,040.69
<i>Balance on hand, including funds</i>	<i>75,351.61</i>	<i>57,806.78</i>	<i>96,775.52</i>	<i>17,979.10</i>
GRAND TOTAL	\$1,021,796.91	\$1,299,510.03	\$1,434,508.69	\$791,019.79

Graded According to Population of 1925 — Continued.

PAYMENTS.	Dartmouth POPULATION 9,026	Needham POPULATION 8,977	Swampscott POPULATION 8,953	Ludlow POPULATION 8,802
Maintenance	\$332,328.64	\$378,576.66	\$448,103.43	\$272,796.04
<i>Departmental</i>	<i>304,107.70</i>	<i>359,746.81</i>	<i>412,561.83</i>	<i>271,754.17</i>
General government	22,372.34	19,868.38	29,697.93	16,739.21
Protection of persons and property	12,949.89	45,059.58	85,048.25	32,738.10
Health and sanitation	17,925.74	15,325.68	42,056.93	20,817.73
Highways	82,515.60	77,843.31	64,885.45	34,088.81
Charities	19,505.43	13,875.82	7,849.10	11,158.94
Soldiers' benefits	235.00	894.00	5,172.62	110.14
Schools	143,296.26	164,542.91	143,785.53	147,464.26
Libraries	2,551.77	6,943.66	6,703.23	5,256.75
Recreation	—	8,528.68	16,869.95	686.80
Pensions	—	—	4,271.14	—
Unclassified	2,755.67	6,864.79	6,221.70	2,693.43
<i>Public service enterprises</i>	<i>28,132.09</i>	<i>18,829.85</i>	<i>32,067.46</i>	—
Electric light	—	—	—	—
Water	28,037.59	18,829.85	31,886.02	—
All other	94.50	—	181.43	—
<i>Cemeteries</i>	<i>88.85</i>	—	<i>3,434.15</i>	<i>1,041.87</i>
<i>Administration of trust funds</i>	—	—	<i>40.00</i>	—
Interest	29,654.77	48,294.96	54,298.71	8,589.54
<i>Loans, general purposes</i>	<i>16,829.77</i>	<i>43,494.96</i>	<i>34,635.30</i>	<i>8,589.54</i>
<i>Loans, public service enterprises</i>	<i>12,826.00</i>	<i>4,800.00</i>	<i>19,663.41</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	205,259.55	221,036.84	155,130.47	96,567.13
<i>Departmental</i>	<i>192,164.43</i>	<i>201,876.80</i>	<i>138,456.70</i>	<i>96,667.13</i>
General government	10,723.32	992.72	—	—
Protection of persons and property	263.60	2,256.12	4,962.73	11,900.00
Health and sanitation	27,124.94	111,209.22	13,687.86	13,860.67
Highways	122,676.62	66,923.22	80,323.12	42,622.42
Charities	—	—	—	—
Schools	31,375.95	16,703.01	38,982.99	26,689.94
Libraries	—	—	—	—
Recreation	—	3,792.51	500.00	1,494.10
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>13,095.12</i>	<i>19,160.04</i>	<i>7,010.77</i>	—
Electric light	—	—	—	—
Water	13,095.12	19,160.04	7,010.77	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>9,663.00</i>	—
Municipal indebtedness	265,875.00	419,060.15	535,384.17	258,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>35,875.00</i>	<i>44,060.15</i>	<i>168,378.73</i>	<i>8,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>230,000.00</i>	<i>375,000.00</i>	<i>467,005.44</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,236.82	2,746.22	14,246.38	168.62
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>4,236.82</i>	<i>2,746.22</i>	<i>14,246.38</i>	<i>168.62</i>
Refunds	1,420.54	970.82	1,048.26	591.46
Agency, trust, and investment	38,882.06	48,940.36	78,037.50	31,703.26
<i>Taxes and licenses for State</i>	<i>18,840.00</i>	<i>26,778.33</i>	<i>31,314.46</i>	<i>17,803.05</i>
<i>Taxes for county</i>	<i>8,432.60</i>	<i>21,133.43</i>	<i>30,473.85</i>	<i>13,140.54</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>179.85</i>	<i>1,028.60</i>	<i>16,249.19</i>	<i>1,369.67</i>
<i>All other</i>	<i>11,429.61</i>	—	—	—
RECAPITULATION.				
Maintenance and interest	\$361,983.41	\$426,871.62	\$502,402.14	\$281,385.58
Permanent debt (except from sinking funds)	35,875.00	44,060.15	168,378.73	8,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	205,259.55	221,036.84	155,130.47	96,567.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	230,000.00	375,000.00	467,005.44	250,000.00
Transfers (except to sinking funds) and refunds	5,657.36	3,717.04	15,294.64	760.08
Agency, trust, and investment	38,882.06	48,940.36	78,037.50	31,703.26
Total payments	\$877,657.38	\$1,119,626.01	\$1,286,248.92	\$668,916.05
<i>Balance on hand, including funds</i>	<i>144,139.53</i>	<i>179,884.02</i>	<i>148,259.77</i>	<i>122,103.74</i>
GRAND TOTAL	\$1,021,796.91	\$1,299,510.03	\$1,434,508.69	\$791,019.79

¹ Includes \$3,994.56 anticipation serial loan paid from revenue.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Reading POPULATION 8,693	Ware POPULATION 8,629	Marblehead POPULATION 8,214	Hudson POPULATION 8,130
REVENUE.	\$749,747.21	\$303,217.20	\$595,949.09	\$415,885.52
General	444,485.01	252,829.26	393,177.47	232,051.53
<i>Taxes</i>	<i>440,218.93</i>	<i>244,557.52</i>	<i>391,590.73</i>	<i>229,974.89</i>
Property, poll, and income	429,098.33	210,636.98	380,854.86	211,886.13
Corporation, bank, etc.	11,120.60	33,920.54	10,735.87	18,088.76
<i>Licenses and permits</i>	<i>928.45</i>	<i>347.40</i>	<i>331.50</i>	<i>614.76</i>
<i>Fines and forfeits</i>	<i>690.00</i>	<i>2,090.00</i>	<i>662.00</i>	<i>277.15</i>
<i>Grants and gifts</i>	<i>2,649.63</i>	<i>5,834.34</i>	<i>593.24</i>	<i>1,284.74</i>
For expenses	2,649.63	5,834.34	593.24	1,284.74
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	305,262.20	50,387.94	202,771.62	183,833.99
<i>Special assessments</i>	<i>5,696.82</i>	<i>724.83</i>	<i>2,539.41</i>	<i>3,982.81</i>
To meet expenses	1,083.75	—	1,397.45	435.38
To meet outlays	4,613.07	724.83	1,141.96	3,547.43
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>27,642.60</i>	<i>6,652.71</i>	<i>20,066.49</i>	<i>25,732.51</i>
General government	629.95	1,648.85	894.47	613.91
Protection of persons and property	1,618.85	132.75	722.58	175.72
Health and sanitation	8,635.58	261.43	270.00	13,650.03
Highways	226.06	277.01	—	590.75
Charities	4,191.82	1,938.67	11,199.23	4,718.75
Soldiers' benefits	439.00	312.00	6,090.00	638.00
Schools	10,481.88	2,026.80	286.98	5,069.15
Libraries	296.51	—	179.13	276.20
Recreation	—	55.20	191.10	—
Unclassified	1,122.95	—	233.00	—
<i>Public service enterprises</i>	<i>257,995.95</i>	<i>35,826.92</i>	<i>172,064.82</i>	<i>146,298.64</i>
Electric light	213,011.78	—	117,796.54	115,894.22
Water	44,984.17	35,826.92	54,251.31	30,404.42
All other	—	—	16.97	—
<i>Cemeteries</i>	<i>7,178.05</i>	<i>5,183.68</i>	<i>1,305.45</i>	<i>1,022.52</i>
<i>Interest</i>	<i>6,748.78</i>	<i>1,999.80</i>	<i>6,795.45</i>	<i>6,797.51</i>
On sinking funds	—	—	—	—
On trust and investment funds	49.22	455.06	3,173.42	639.61
All other	6,699.56	1,544.74	3,622.03	6,157.90
NON-REVENUE.	\$510,499.01	\$298,775.63	\$536,232.80	\$143,332.05
Offsets to outlays	2,540.72	—	27,968.09	4,800.56
<i>Departmental</i>	<i>312.50</i>	<i>—</i>	<i>23,290.61</i>	<i>2,732.02</i>
<i>Public service enterprises</i>	<i>2,228.22</i>	<i>—</i>	<i>4,677.48</i>	<i>1,058.54</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,010.00</i>
Municipal indebtedness	365,124.00	240,631.00	429,286.00	105,299.90
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>44,000.00</i>	<i>15,000.00</i>
<i>Loans, public service enterprises</i>	<i>20,000.00</i>	<i>20,000.00</i>	<i>—</i>	<i>30,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>345,000.00</i>	<i>220,000.00</i>	<i>385,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>124.00</i>	<i>631.00</i>	<i>286.00</i>	<i>299.90</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	35,378.66	1,031.56	5,029.47	3,616.88
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	35,378.66	1,031.56	5,029.47	3,616.88
Refunds	1,017.62	1,241.60	203.85	646.48
Agency, trust, and investment	106,438.01	55,871.47	73,745.39	28,968.23
<i>Taxes and licenses for State</i>	<i>21,600.00</i>	<i>18,480.00</i>	<i>26,760.00</i>	<i>16,240.00</i>
<i>Taxes for county</i>	<i>16,452.40</i>	<i>33,444.20</i>	<i>26,137.18</i>	<i>11,608.08</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>68,385.61</i>	<i>3,947.27</i>	<i>20,848.21</i>	<i>2,120.15</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$752,287.93	\$303,217.20	\$623,917.18	\$420,686.08
Premiums	124.00	631.00	286.00	299.90
Municipal indebtedness	365,000.00	240,000.00	429,000.00	105,000.00
Transfers and refunds	36,396.28	2,273.16	5,233.32	4,263.36
Agency, trust, and investment	106,438.01	55,871.47	73,745.39	28,968.23
Total receipts	\$1,260,246.22	\$601,992.83	\$1,132,181.89	\$559,217.57
Balance on hand, including funds	60,227.67	17,263.49	109,881.86	155,967.89
GRAND TOTAL	\$1,320,473.89	\$619,256.32	\$1,242,063.75	\$715,185.46

Graded According to Population of 1925 — Continued.

PAYMENTS.	Reading POPULATION 8,693	Ware POPULATION 8,629	Marblehead POPULATION 8,214	Hudson POPULATION 8,130
Maintenance	\$569,025.46	\$273,775.44	\$500,970.48	\$318,250.23
Departmental	369,364.77	236,345.05	389,484.59	223,168.62
General government	24,230.04	19,167.69	36,297.52	15,569.11
Protection of persons and property	59,437.23	15,342.15	60,117.83	29,000.62
Health and sanitation	20,680.40	11,458.25	22,418.03	11,868.81
Highways	57,498.12	49,624.31	77,390.52	44,361.65
Charities	17,964.10	11,552.12	38,828.60	23,721.03
Soldiers' benefits	3,437.66	58.00	13,212.05	1,934.00
Schools	168,893.38	116,556.50	123,357.09	81,591.69
Libraries	5,528.94	2,290.72	7,314.63	4,849.71
Recreation	1,897.17	2,596.24	5,350.82	499.90
Pensions	—	827.40	500.00	—
Unclassified	9,797.73	6,041.67	4,697.50	9,772.10
Public service enterprises	190,121.23	31,292.04	104,938.05	93,152.93
Electric light	168,582.04	—	77,771.34	78,680.20
Water	21,539.19	30,787.18	27,166.71	14,452.73
All other	—	504.86	—	—
Cemeteries	9,539.46	6,138.35	6,358.78	1,948.68
Administration of trust funds	—	—	189.06	—
Interest	29,925.35	12,726.40	17,404.88	21,952.19
Loans, general purposes	21,453.24	12,726.40	10,273.63	14,256.01
Loans, public service enterprises	8,472.11	—	7,131.25	7,696.18
Loans, cemeteries	—	—	—	—
Outlays	116,409.29	26,760.04	63,306.01	130,972.93
Departmental	48,083.71	3,717.22	25,706.99	83,083.88
General government	621.70	—	—	400.00
Protection of persons and property	4,950.37	257.50	607.00	—
Health and sanitation	18,341.51	899.56	2,260.51	7,865.39
Highways	23,508.65	2,560.16	22,839.48	12,603.31
Charities	—	—	—	—
Schools	—	—	—	57,784.25
Libraries	—	—	—	145.00
Recreation	661.48	—	—	4,285.93
Unclassified	—	—	—	—
Public service enterprises	54,695.63	23,042.82	37,599.02	47,889.05
Electric light	34,585.63	—	17,221.64	21,136.13
Water	20,110.00	23,042.82	20,377.38	26,752.92
All other	—	—	—	—
Cemeteries	13,629.95	—	—	—
Municipal indebtedness	407,477.12	218,850.00	484,000.00	99,850.00
From sinking funds	—	—	—	—
From revenue and other sources	52,477.12	18,850.00	26,000.00	39,850.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	355,000.00	200,000.00	458,000.00	60,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	35,378.66	1,031.56	5,029.47	3,616.88
To sinking funds from revenue	—	—	—	—
All other	35,378.66	1,031.56	5,029.47	3,616.88
Refunds	1,017.62	1,241.60	203.85	646.48
Agency, trust, and investment	106,902.13	55,871.47	74,073.16	29,542.89
Taxes and licenses for State	21,600.00	18,480.00	26,760.00	15,240.00
Taxes for county	16,452.40	33,444.20	26,137.18	11,608.08
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	68,849.73	3,947.27	21,176.98	2,694.81
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$598,950.81	\$286,501.84	\$518,375.36	\$340,202.42
Permanent debt (except from sinking funds)	52,477.12	18,850.00	26,000.00	39,850.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	116,409.29	26,760.04	63,306.01	130,972.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	355,000.00	200,000.00	458,000.00	60,000.00
Transfers (except to sinking funds) and refunds	36,396.28	2,273.16	5,233.32	4,263.36
Agency, trust, and investment	106,902.13	55,871.47	74,073.16	29,542.89
Total payments	\$1,266,135.63	\$590,256.51	\$1,144,987.85	\$604,831.60
Balance on hand, including funds	54,338.26	28,999.81	97,076.90	110,353.86
GRAND TOTAL	\$1,320,473.89	\$619,256.32	\$1,242,063.75	\$715,185.46

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Montague POPULATION 7,973	Rockland POPULATION 7,966	Maynard POPULATION 7,857	Stoughton POPULATION 7,857
REVENUE.	\$318,393.68	\$308,275.86	\$267,202.18	\$310,242.06
General	306,550.69	254,185.81	231,582.76	269,962.93
Taxes	303,671.82	252,669.89	227,906.74	266,035.64
Property, poll, and income	283,385.19	235,575.83	194,740.10	250,168.24
Corporation, bank, etc.	20,286.63	17,094.06	33,166.64	15,867.40
Licenses and permits	276.50	470.50	282.00	555.50
Fines and forfeits	1,618.45	332.78	2,343.90	1,959.00
Grants and gifts	983.92	712.64	1,050.12	1,382.79
For expenses	983.92	712.64	1,050.12	1,382.79
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	11,842.99	54,090.05	35,619.42	40,279.13
Special assessments	1,699.98	1,040.76	186.00	2,193.44
To meet expenses	—	1,040.76	186.00	1,269.17
To meet outlays	1,699.98	—	—	924.27
Privileges	—	—	—	—
Departmental	9,444.22	14,256.06	9,557.14	7,064.35
General government	75.00	295.10	—	1,250.11
Protection of persons and property	619.79	411.70	128.05	346.79
Health and sanitation	—	2,086.39	—	289.07
Highways	496.11	137.29	—	130.79
Charities	3,737.92	6,452.33	8,861.20	1,678.03
Soldiers' benefits	316.00	2,285.00	168.00	1,374.00
Schools	3,888.73	1,800.79	186.09	1,950.96
Libraries	310.67	345.89	56.30	40.00
Recreation	—	—	—	—
Unclassified	—	441.57	157.50	4.60
Public service enterprises	295.74	34,104.66	21,124.31	23,876.51
Electric light	—	—	—	—
Water	—	34,104.66	21,124.31	23,876.51
All other	295.74	—	—	—
Cemeteries	—	—	2,344.56	—
Interest	403.05	4,688.57	2,407.41	7,144.83
On sinking funds	—	—	—	—
On trust and investment funds	—	112.35	41.00	1,293.22
All other	403.05	4,576.22	2,366.41	5,851.61
NON-REVENUE.	\$323,271.50	\$219,741.17	\$192,196.01	\$292,539.01
Offsets to outlays	—	15,828.48	30,552.97	22,600.56
Departmental	—	15,379.84	29,616.09	22,600.56
Public service enterprises	—	448.64	836.88	—
Cemeteries	—	—	200.00	—
Municipal indebtedness	277,000.00	165,000.00	126,530.00	242,400.00
Loans, general purposes	112,000.00	—	75,000.00	16,400.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	165,000.00	165,000.00	50,000.00	226,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	1,530.00	—
Transfers	—	148.66	1,046.19	1,882.98
From sinking funds	—	—	—	—
All other	—	148.66	1,046.19	1,882.98
Refunds	648.21	2,870.81	1,028.76	18.57
Agency, trust, and investment	45,623.29	35,893.22	33,038.09	25,636.90
Taxes and licenses for State	21,240.00	16,080.00	17,211.77	14,283.00
Taxes for county	23,774.46	17,900.56	13,070.52	11,277.48
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	608.83	1,912.66	2,755.80	76.42
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	318,393.68	324,104.34	297,755.15	332,842.62
Premiums	—	—	1,530.00	—
Municipal indebtedness	277,000.00	165,000.00	125,000.00	242,400.00
Transfers and refunds	648.21	3,019.47	2,074.95	1,901.55
Agency, trust, and investment	45,623.29	35,893.22	33,038.09	25,636.90
Total receipts	\$641,665.18	\$528,017.03	\$459,398.19	\$602,781.07
Balance on hand, including funds	4,612.44	39,533.62	118,649.14	100,844.48
GRAND TOTAL	\$646,277.62	\$567,550.65	\$578,047.33	\$703,625.55

Graded According to Population of 1925 — Continued.

PAYMENTS.	Montague POPULATION 7,973	Rockland POPULATION 7,966	Maynard POPULATION 7,857	Stoughton POPULATION 7,857
Maintenance	\$247,650.43	\$259,769.56	\$195,220.94	\$227,548.24
<i>Departmental</i>	<i>247,650.43</i>	<i>237,245.86</i>	<i>181,733.69</i>	<i>213,222.88</i>
General government	13,786.25	12,880.01	8,703.01	21,562.16
Protection of persons and property	10,844.58	18,934.21	21,499.45	23,716.87
Health and sanitation	9,709.94	11,980.02	5,272.53	16,654.30
Highways	36,862.14	47,563.11	29,952.12	39,679.68
Charities	16,410.74	22,460.22	13,788.10	14,851.57
Soldiers' benefits	519.33	3,111.10	358.00	2,123.50
Schools	142,023.44	98,784.84	95,592.95	80,802.58
Libraries	7,585.63	4,796.60	3,054.59	5,423.18
Recreation	6,132.22	2,275.72	180.93	2,417.28
Pensions	—	—	—	750.00
Unclassified	3,776.16	4,460.03	3,332.01	5,241.76
<i>Public service enterprises</i>	<i>—</i>	<i>32,491.95</i>	<i>11,152.00</i>	<i>14,325.36</i>
Electric light	—	—	—	—
Water	—	32,491.95	11,152.00	14,325.36
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>31.75</i>	<i>2,335.25</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	12,102.34	4,502.61	4,598.08	11,188.35
<i>Loans, general purposes</i>	<i>10,942.34</i>	<i>4,117.61</i>	<i>4,598.08</i>	<i>11,188.35</i>
<i>Loans, public service enterprises</i>	<i>1,160.00</i>	<i>385.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	68,915.39	40,441.33	198,185.82	114,077.07
<i>Departmental</i>	<i>68,915.39</i>	<i>39,762.68</i>	<i>176,462.85</i>	<i>86,137.70</i>
General government	—	—	—	370.00
Protection of persons and property	—	747.50	—	795.80
Health and sanitation	7,699.35	—	—	—
Highways	10,570.24	34,273.29	46,923.18	60,612.47
Charities	300.00	—	—	—
Schools	47,018.07	4,020.44	121,355.93	24,359.43
Libraries	—	—	—	—
Recreation	608.06	721.45	—	—
Unclassified	2,719.67	—	8,173.74	—
<i>Public service enterprises</i>	<i>—</i>	<i>678.65</i>	<i>20,232.97</i>	<i>27,939.37</i>
Electric light	—	—	—	—
Water	—	678.65	20,232.97	27,939.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>
Municipal indebtedness	181,000.00	201,000.00	75,000.00	302,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>6,000.00</i>	<i>25,000.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>165,000.00</i>	<i>195,000.00</i>	<i>50,000.00</i>	<i>291,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	148.66	1,046.19	1,882.98
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>148.66</i>	<i>1,046.19</i>	<i>1,882.98</i>
Refunds	648.21	2,870.81	1,028.76	18.57
Agency, trust, and investment	45,623.29	36,005.57	31,826.90	25,739.62
<i>Taxes and licenses for State</i>	<i>21,240.00</i>	<i>16,080.00</i>	<i>17,211.77</i>	<i>14,283.00</i>
<i>Taxes for county</i>	<i>23,774.46</i>	<i>17,900.66</i>	<i>13,070.52</i>	<i>11,277.48</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>608.83</i>	<i>2,025.01</i>	<i>1,544.61</i>	<i>179.14</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$259,752.77	\$264,272.17	\$199,819.02	\$238,736.59
Permanent debt (except from sinking funds)	16,000.00	6,000.00	25,000.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	68,915.39	40,441.33	198,185.82	114,077.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	165,000.00	195,000.00	50,000.00	291,000.00
Transfers (except to sinking funds) and refunds	648.21	3,019.47	2,074.95	1,901.55
Agency, trust, and investment	45,623.29	36,005.57	31,826.90	25,739.62
Total payments	\$555,939.66	\$544,738.54	\$506,906.69	\$682,454.83
Balance on hand, including funds	90,337.96	22,812.11	71,140.64	21,170.72
GRAND TOTAL	\$646,277.62	\$567,550.65	\$578,047.33	\$703,625.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whitman POPULATION 7,857	Lexington POPULATION 7,785	Concord POPULATION 7,056	Franklin POPULATION 7,055
REVENUE.	\$292,830.71	\$594,301.09	\$543,751.21	\$328,935.03
General	250,030.62	523,557.75	335,892.83	275,193.52
Taxes	248,378.87	501,530.93	314,065.81	273,333.26
Property, poll, and income	232,050.43	490,340.63	305,985.89	249,910.82
Corporation, bank, etc.	16,323.44	11,190.30	8,079.92	23,422.44
Licenses and permits	369.50	2,022.75	280.62	377.73
Fines and forfeits	212.25	2,166.47	1,760.36	567.50
Grants and gifts	1,075.00	17,837.60	19,786.04	914.98
For expenses	1,075.00	17,837.60	19,786.04	914.98
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	42,800.09	70,743.34	207,858.38	53,741.51
Special assessments	—	738.37	69.99	1,154.20
To meet expenses	—	—	69.99	567.10
To meet outlays	—	738.37	—	587.10
Privileges	—	—	—	—
Departmental	13,656.27	19,222.24	133,291.33	5,955.73
General government	1,263.21	727.40	506.11	495.50
Protection of persons and property	166.43	305.47	690.13	188.35
Health and sanitation	861.47	5,088.40	2,492.41	261.43
Highways	—	1,619.10	7,312.23	81.62
Charities	120.00	2,021.73	8,089.75	1,543.48
Soldiers' benefits	2,046.00	396.00	192.00	610.50
Schools	8,917.46	8,675.08	13,903.15	2,774.85
Libraries	281.70	387.86	—	—
Recreation	—	1.20	—	—
Unclassified	—	—	1105.55	—
Public service enterprises	23,868.17	35,856.18	152,935.70	43,273.94
Electric light	—	—	106,408.37	—
Water	23,868.17	35,856.18	46,527.33	43,273.94
All other	—	—	—	—
Cemeteries	—	4,889.18	3,032.50	—
Interest	5,275.65	10,037.37	18,528.86	3,357.64
On sinking funds	—	—	9,834.09	—
On trust and investment funds	586.17	1,684.30	6,468.76	45.50
All other	4,689.48	8,353.07	2,226.01	3,312.14
NON-REVENUE.	\$226,718.85	\$633,250.54	\$559,239.74	\$358,419.41
Offsets to outlays	4,142.13	6,490.84	13,676.79	15,648.00
Departmental	4,142.13	—	12,007.10	15,648.00
Public service enterprises	—	6,490.84	1,669.69	—
Cemeteries	—	—	—	—
Municipal indebtedness	189,800.00	570,820.47	300,029.00	313,247.00
Loans, general purposes	3,000.00	122,500.00	5,000.00	38,000.00
Loans, public service enterprises	1,800.00	22,000.00	—	15,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	185,000.00	425,000.00	295,000.00	260,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	1,320.47	29.00	247.00
Transfers	22.00	990.95	43,778.15	—
From sinking funds	—	—	—	—
All other	22.00	990.95	43,778.15	—
Refunds	285.61	2,516.05	1,024.20	101.09
Agency, trust, and investment	32,469.11	52,432.23	200,731.60	29,423.32
Taxes and licenses for State	15,360.00	22,320.00	14,924.89	16,440.00
Taxes for county	17,099.05	17,000.82	11,333.88	13,983.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	10.06	13,111.41	174,472.83	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$296,972.84	\$600,791.93	\$557,428.00	\$344,583.03
Premiums	—	1,320.47	29.00	247.00
Municipal indebtedness	189,800.00	569,500.00	300,000.00	313,000.00
Transfers and refunds	307.61	3,507.00	44,802.35	101.09
Agency, trust, and investment	32,469.11	52,432.23	200,731.60	29,423.32
Total receipts	\$519,549.56	\$1,227,551.63	\$1,102,990.95	\$687,354.44
Balance on hand, including funds	57,341.95	431,387.31	50,020.85	152,089.23
GRAND TOTAL	\$576,891.51	\$1,658,938.94	\$1,153,011.80	\$839,443.72

¹ Includes \$98 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Whitman POPULATION 7,857	Lexington POPULATION 7,785	Concord POPULATION 7,056	Franklin POPULATION 7,055
Maintenance	\$233,175.96	\$424,914.66	\$437,277.28	\$251,431.33
<i>Departmental</i>	<i>209,672.12</i>	<i>389,721.72</i>	<i>342,439.06</i>	<i>216,823.57</i>
General government	18,727.19	32,493.50	14,148.15	9,786.51
Protection of persons and property	20,188.25	52,613.96	48,073.39	19,577.57
Health and sanitation	10,383.32	15,934.80	19,974.07	12,703.71
Highways	41,508.55	68,891.22	57,571.69	40,780.88
Charities	11,868.34	8,876.34	17,259.99	22,311.56
Soldiers' benefits	3,114.74	600.00	156.00	612.00
Schools	96,462.39	155,177.93	137,481.99	107,342.34
Libraries	3,362.27	11,241.42	12,246.10	1,500.00
Recreation	1,427.41	28,577.02	31,331.21	350.00
Pensions	—	2,091.87	—	—
Unclassified	2,629.66	13,223.66	4,196.47	1,859.00
<i>Public service enterprises</i>	<i>23,503.84</i>	<i>29,246.16</i>	<i>89,463.00</i>	<i>34,400.76</i>
Electric light	—	—	77,012.91	—
Water	23,503.84	29,245.16	12,450.09	34,400.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>5,882.78</i>	<i>5,074.83</i>	<i>207.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>65.00</i>	<i>300.39</i>	<i>—</i>
Interest	6,428.62	47,202.51	30,453.62	25,355.08
<i>Loans, general purposes</i>	<i>5,828.62</i>	<i>36,437.36</i>	<i>14,671.74</i>	<i>19,545.08</i>
<i>Loans, public service enterprises</i>	<i>600.00</i>	<i>10,472.65</i>	<i>15,781.88</i>	<i>5,810.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>292.50</i>	<i>—</i>	<i>—</i>
Outlays	56,300.79	442,532.63	66,672.67	209,130.59
<i>Departmental</i>	<i>43,927.53</i>	<i>393,147.46</i>	<i>41,952.62</i>	<i>200,253.28</i>
General government	171.50	—	—	180.50
Protection of persons and property	—	11,500.00	907.00	4,310.96
Health and sanitation	539.83	37,300.17	5,361.30	1,178.72
Highways	36,596.25	30,798.49	35,545.37	34,996.10
Charities	—	—	—	—
Schools	—	310,842.15	—	159,567.00
Libraries	—	—	—	—
Recreation	—	2,706.65	—	—
Unclassified	6,620.00	—	138.95	—
<i>Public service enterprises</i>	<i>12,373.21</i>	<i>47,278.17</i>	<i>24,720.05</i>	<i>8,897.31</i>
Electric light	—	—	18,100.69	—
Water	12,373.21	47,278.17	6,619.36	8,897.31
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,107.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	194,500.00	500,609.66	267,000.00	299,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,500.00</i>	<i>100,609.66</i>	<i>32,000.00</i>	<i>39,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>400,000.00</i>	<i>235,000.00</i>	<i>260,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	22.00	990.95	43,778.15	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>9,720.00</i>	<i>—</i>
<i>All other</i>	<i>22.00</i>	<i>990.95</i>	<i>34,058.15</i>	<i>—</i>
Refunds	285.61	2,516.05	1,024.20	101.09
Agency, trust, and investment	33,077.28	52,374.11	212,556.21	29,423.32
<i>Taxes and licenses for State</i>	<i>15,360.00</i>	<i>22,320.00</i>	<i>14,924.89</i>	<i>16,440.00</i>
<i>Taxes for county</i>	<i>17,099.05</i>	<i>17,000.82</i>	<i>11,333.88</i>	<i>12,983.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>618.23</i>	<i>13,053.29</i>	<i>186,297.44</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$239,604.58	\$472,117.17	\$467,730.90	\$276,786.41
Permanent debt (except from sinking funds)	19,500.00	100,609.66	32,000.00	39,000.00
Sinking fund requirements from revenue	—	—	9,720.00	—
Outlays	56,300.79	442,532.63	66,672.67	209,130.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	175,000.00	400,000.00	235,000.00	260,000.00
Transfers (except to sinking funds) and refunds	307.61	3,507.00	35,082.35	101.09
Agency, trust, and investment	33,077.28	52,374.11	212,556.21	29,423.32
Total payments	\$523,790.26	\$1,471,140.57	\$1,058,762.13	\$814,441.41
Balance on hand, including funds	53,101.25	187,798.37	94,249.67	25,002.31
GRAND TOTAL	\$576,891.51	\$1,658,938.94	\$1,153,011.80	\$839,443.72

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Grafton POPULATION 6,973	North Andover POPULATION 6,839	South Hadley POPULATION 6,609	Mansfield POPULATION 6,590
REVENUE.	\$241,191.88	\$371,009.24	\$271,974.20	\$427,766.68
General	224,441.53	337,927.98	192,027.89	268,153.17
<i>Taxes</i>	<i>222,245.89</i>	<i>335,537.35</i>	<i>189,266.04</i>	<i>265,538.25</i>
Property, poll, and income	200,303.53	304,581.23	176,393.31	249,639.71
Corporation, bank, etc.	21,942.36	30,956.12	12,872.73	15,898.54
<i>Licenses and permits</i>	<i>535.00</i>	<i>259.50</i>	<i>257.00</i>	<i>770.80</i>
<i>Fines and forfeits</i>	<i>345.37</i>	<i>645.04</i>	<i>78.00</i>	<i>983.94</i>
<i>Grants and gifts</i>	<i>1,315.27</i>	<i>1,215.43</i>	<i>2,426.85</i>	<i>860.18</i>
For expenses	1,315.27	1,215.43	2,426.85	860.18
For outlays	—	—	—	—
<i>All other</i>	—	<i>270.66</i>	—	—
Commercial	16,750.35	33,081.26	79,946.31	159,613.51
<i>Special assessments</i>	—	<i>726.45</i>	<i>2,116.69</i>	—
To meet expenses	—	—	228.18	—
To meet outlays	—	726.45	1,888.51	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>6,260.40</i>	<i>6,687.92</i>	<i>9,704.82</i>	<i>15,554.33</i>
General government	1,256.85	45.00	590.80	915.59
Protection of persons and property	85.38	258.11	95.20	1,046.56
Health and sanitation	—	49.29	634.40	846.43
Highways	—	185.41	—	122.78
Charities	3,315.19	2,746.98	5,564.55	8,596.69
Soldiers' benefits	456.00	558.00	144.00	744.00
Schools	1,071.48	2,659.06	2,468.77	1,053.67
Libraries	75.50	184.07	87.10	381.96
Recreation	—	—	—	—
Unclassified	—	2.00	120.00	1,846.65
<i>Public service enterprises</i>	—	<i>19,353.93</i>	<i>64,533.49</i>	<i>136,876.97</i>
Electric light	—	—	64,533.49	112,716.93
Water	—	19,353.93	—	24,160.04
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,848.75</i>	—	—	<i>270.77</i>
<i>Interest</i>	<i>8,641.20</i>	<i>6,312.96</i>	<i>3,591.31</i>	<i>6,911.44</i>
On sinking funds	—	1,498.29	—	3,628.68
On trust and investment funds	6,102.61	1,193.39	604.67	220.37
All other	2,538.59	3,621.28	2,986.64	3,062.39
NON-REVENUE.	\$275,585.83	\$363,288.74	\$187,359.57	\$199,571.05
Offsets to outlays	35,862.88	36,340.46	227.00	1,000.00
<i>Departmental</i>	<i>35,862.88</i>	<i>28,695.54</i>	<i>17.00</i>	<i>1,000.00</i>
<i>Public service enterprises</i>	—	<i>7,744.92</i>	<i>210.00</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	196,147.20	291,293.77	146,125.97	120,000.00
<i>Loans, general purposes</i>	<i>46,000.00</i>	<i>55,000.00</i>	<i>46,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>236,000.00</i>	<i>100,000.00</i>	<i>120,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>147.20</i>	<i>293.77</i>	<i>125.97</i>	—
Transfers	10,111.44	—	2,575.16	25,761.23
<i>From sinking funds</i>	—	—	—	<i>25,000.00</i>
<i>All other</i>	10,111.44	—	2,575.16	761.23
Refunds	760.53	70.09	615.40	2,798.09
Agency, trust, and investment	32,703.78	35,584.42	37,816.04	50,011.73
<i>Taxes and licenses for State</i>	<i>11,760.00</i>	<i>18,003.37</i>	<i>13,449.24</i>	<i>17,520.00</i>
<i>Taxes for county</i>	<i>7,802.00</i>	<i>17,681.05</i>	<i>24,323.05</i>	<i>7,841.78</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>13,141.78</i>	—	<i>43.75</i>	<i>24,649.95</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$277,054.76	\$407,349.70	\$272,201.20	\$428,766.68
Premiums	147.20	293.77	125.97	—
Municipal indebtedness	196,000.00	291,000.00	146,000.00	120,000.00
Transfers and refunds	10,871.97	70.09	3,190.56	28,559.32
Agency, trust, and investment	32,703.78	35,584.42	37,816.04	50,011.73
Total receipts	\$516,777.71	\$734,297.98	\$459,333.77	\$627,337.73
<i>Balance on hand, including funds</i>	<i>69,174.03</i>	<i>28,723.73</i>	<i>47,804.68</i>	<i>10,672.55</i>
GRAND TOTAL	\$585,951.74	\$763,021.71	\$507,138.35	\$638,010.28

Graded According to Population of 1925 — Continued.

PAYMENTS.	Crafton POPULATION 6,973	North Andover POPULATION 6,839	South Hadley POPULATION 6,609	Mansfield POPULATION 6,590
Maintenance	\$167,401.51	\$271,454.55	\$219,428.28	\$359,899.29
<i>Departmental</i>	<i>163,256.36</i>	<i>248,627.03</i>	<i>182,588.68</i>	<i>233,525.81</i>
General government	9,985.86	13,043.24	14,623.05	21,142.22
Protection of persons and property	10,162.28	28,411.60	7,542.76	27,112.85
Health and sanitation	4,157.20	16,040.46	9,730.54	10,329.28
Highways	29,395.65	57,484.08	34,025.02	42,360.39
Charities	15,052.03	16,492.28	13,115.49	18,625.66
Soldiers' benefits	720.00	588.00	72.00	1,155.50
Schools	86,689.70	104,794.24	98,957.08	98,617.90
Libraries	4,704.30	5,212.84	2,970.10	4,433.12
Recreation	211.30	2,875.36	422.65	3,180.64
Pensions	—	—	—	—
Unclassified	2,178.04	3,684.93	1,129.99	6,568.25
<i>Public service enterprises</i>	<i>—</i>	<i>22,827.52</i>	<i>36,839.60</i>	<i>125,733.01</i>
Electric light	—	—	36,839.60	103,372.59
Water	—	22,827.52	—	22,360.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,669.91</i>	<i>—</i>	<i>—</i>	<i>640.47</i>
<i>Administration of trust funds</i>	<i>475.24</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,919.01	17,489.03	7,609.66	16,771.03
<i>Loans, general purposes</i>	<i>7,919.01</i>	<i>14,379.03</i>	<i>6,769.66</i>	<i>7,378.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,110.00</i>	<i>840.00</i>	<i>9,392.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	139,973.84	106,374.50	105,927.18	28,688.98
<i>Departmental</i>	<i>139,973.84</i>	<i>76,166.80</i>	<i>87,390.74</i>	<i>21,239.80</i>
General government	—	48,923.87	—	—
Protection of persons and property	443.50	200.00	460.21	2,210.22
Health and sanitation	—	9,006.03	14,299.85	—
Highways	71,446.78	18,036.90	32,052.52	15,629.45
Charities	—	—	—	1,005.95
Schools	68,083.56	—	40,578.16	2,394.18
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>30,207.70</i>	<i>18,536.44</i>	<i>7,449.18</i>
Electric light	—	—	18,536.44	4,201.93
Water	—	30,207.70	—	3,247.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	182,603.33	257,000.00	103,000.00	173,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>
<i>From revenue and other sources</i>	<i>9,270.00</i>	<i>127,000.00</i>	<i>13,000.00</i>	<i>28,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>173,333.33</i>	<i>230,000.00</i>	<i>90,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,111.44	—	2,575.16	25,761.23
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,111.44</i>	<i>—</i>	<i>2,575.16</i>	<i>25,761.23</i>
Refunds	760.53	70.09	615.40	2,798.09
Agency, trust, and investment	27,803.05	37,968.27	37,785.04	28,549.27
<i>Taxes and licenses for State</i>	<i>11,760.00</i>	<i>18,003.37</i>	<i>13,449.24</i>	<i>17,520.00</i>
<i>Taxes for county</i>	<i>7,802.00</i>	<i>17,581.05</i>	<i>24,323.05</i>	<i>7,841.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,241.05¹</i>	<i>2,383.85</i>	<i>12.75</i>	<i>3,187.49</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

RECAPITULATION.

Maintenance and interest	\$175,320.52	\$288,943.58	\$227,037.94	\$376,670.32
Permanent debt (except from sinking funds)	9,270.00	127,000.00	13,000.00	28,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	139,973.84	106,374.50	105,927.18	28,688.98
Permanent debt from sinking funds	—	—	—	25,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	173,333.33	230,000.00	90,000.00	120,000.00
Transfers (except to sinking funds) and refunds	10,871.97	70.09	3,190.56	28,559.32
Agency, trust, and investment	27,803.05	37,968.27	37,785.04	28,549.27
Total payments	\$536,572.71	\$690,356.44	\$476,940.72	\$635,967.89
Balance on hand, including funds	49,379.03	72,665.27	30,197.63	2,042.39
GRAND TOTAL	\$585,951.74	\$763,021.71	\$507,138.35	\$638,010.28

¹ Includes \$5,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 6,573	Spencer POPULATION 6,523	Walpole POPULATION 6,508	Millbury POPULATION 6,441
REVENUE.	\$261,768.41	\$178,288.35	\$448,353.55	\$199,205.69
General	247,000.92	145,909.43	381,818.71	188,951.70
<i>Taxes</i>	<i>243,580.00</i>	<i>144,059.60</i>	<i>376,101.45</i>	<i>185,364.43</i>
Property, poll, and income	215,841.55	136,146.58	339,065.38	165,499.74
Corporation, bank, etc.	27,738.45	7,913.02	37,036.07	19,864.69
<i>Licenses and permits</i>	<i>533.43</i>	<i>231.00</i>	<i>448.00</i>	<i>195.00</i>
<i>Fines and forfeits</i>	<i>1,056.69</i>	<i>364.96</i>	<i>3,245.00</i>	<i>.10</i>
<i>Grants and gifts</i>	<i>1,830.80</i>	<i>1,253.87</i>	<i>2,024.26</i>	<i>3,392.17</i>
For expenses	1,830.80	1,253.87	1,699.26	3,392.17
For outlays	—	—	325.00	—
<i>All other</i>	—	—	—	—
Commercial	14,767.49	32,378.92	66,534.84	10,253.99
<i>Special assessments</i>	<i>319.40</i>	—	<i>167.40</i>	<i>556.13</i>
To meet expenses	319.40	—	157.40	—
To meet outlays	—	—	—	356.13
<i>Privileges</i>	—	<i>45.00</i>	<i>2,001.00</i>	—
<i>Departmental</i>	<i>8,249.75</i>	<i>10,281.16</i>	<i>15,929.44</i>	<i>5,384.34</i>
General government	960.75	714.00	1,370.19	1,841.73
Protection of persons and property	396.76	223.64	1,378.59	236.96
Health and sanitation	107.21	15.50	1,526.65	—
Highways	1,290.05	486.00	3,098.58	—
Charities	3,329.89	6,787.80	1,297.51	2,343.84
Soldiers' benefits	492.00	641.50	126.00	766.50
Schools	1,673.09	1,274.72	5,858.65	131.62
Libraries	—	50.00	359.69	63.69
Recreation	—	—	80.00	—
Unclassified	—	88.00	833.58	—
<i>Public service enterprises</i>	—	<i>11,990.83</i>	<i>45,957.64</i>	—
Electric light	—	—	—	—
Water	—	11,990.83	45,957.64	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,075.50</i>	<i>926.84</i>	—	<i>3,188.78</i>
<i>Interest</i>	<i>5,122.84</i>	<i>9,135.09</i>	<i>2,489.36</i>	<i>1,324.74</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,423.90	6,176.17	164.48	119.93
All other	3,698.94	2,958.92	2,324.88	1,204.81
NON-REVENUE.	\$192,565.80	\$100,570.99	\$370,721.15	\$153,436.43
Offsets to outlays	500.00	100.00	23,543.05	—
<i>Departmental</i>	<i>500.00</i>	<i>100.00</i>	<i>23,543.05</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	145,724.76	79,000.00	304,267.10	130,000.00
<i>Loans, general purposes</i>	<i>134,444.00</i>	<i>4,000.00</i>	<i>11,300.00</i>	—
<i>Loans, public service enterprises</i>	—	—	<i>2,954.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>75,000.00</i>	<i>290,000.00</i>	<i>130,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>1,280.76</i>	—	<i>13.10</i>	—
Transfers	3,535.00	2,129.99	1,123.45	127.38
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>3,535.00</i>	<i>2,129.99</i>	<i>1,123.45</i>	<i>127.38</i>
Refunds	85.56	2,268.49	495.48	166.97
Agency, trust, and investment	42,720.48	17,072.51	41,292.07	23,142.08
<i>Taxes and licenses for State</i>	<i>16,920.00</i>	<i>9,360.00</i>	<i>22,934.81</i>	<i>12,360.00</i>
<i>Taxes for county</i>	<i>12,887.71</i>	<i>6,210.00</i>	<i>18,100.83</i>	<i>8,200.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,287.37</i>	<i>1,502.51</i>	<i>256.43</i>	<i>2,582.08</i>
<i>All other</i>	<i>10,625.40</i>	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$262,268.41	\$178,388.35	\$471,896.60	\$199,205.69
Premiums	1,280.76	—	13.10	—
Municipal indebtedness	144,444.00	79,000.00	304,254.00	130,000.00
Transfers and refunds	3,620.56	4,398.48	1,618.93	294.35
Agency, trust, and investment	42,720.48	17,072.51	41,292.07	23,142.08
Total receipts	\$454,334.21	\$278,859.34	\$819,074.70	\$352,642.12
<i>Balance on hand, including funds</i>	<i>52,004.12</i>	<i>33,040.77</i>	<i>47,249.64</i>	<i>30,013.07</i>
GRAND TOTAL	\$506,338.33	\$311,900.11	\$866,324.34	\$382,655.19

Graded According to Population of 1925 — Continued.

PAYMENTS.	Chelmsford POPULATION 6,573	Spencer POPULATION 6,523	Walpole POPULATION 6,508	Millbury POPULATION 6,441
Maintenance	\$202,736.84	\$152,250.99	\$335,438.18	\$175,079.33
<i>Departmental</i>	<i>199,400.34</i>	<i>140,860.08</i>	<i>309,055.58</i>	<i>169,103.76</i>
General government	10,452.12	8,205.54	17,195.73	13,887.39
Protection of persons and property	16,640.23	10,785.69	35,924.24	17,840.86
Health and sanitation	4,841.89	7,375.43	15,515.41	3,494.77
Highways	48,936.06	31,676.35	71,543.87	35,607.60
Charities	14,581.35	16,963.25	12,225.04	11,845.99
Soldiers' benefits	938.00	1,674.67	110.00	1,334.09
Schools	96,327.81	58,285.81	140,991.58	80,584.65
Libraries	3,529.96	2,889.86	7,301.07	2,742.71
Recreation	946.33	163.19	2,303.26	160.00
Pensions	—	—	—	—
Unclassified	2,206.59	2,840.29	5,945.38	1,605.70
<i>Public service enterprises</i>	<i>—</i>	<i>7,853.04</i>	<i>25,974.50</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,853.04	25,974.50	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,336.50</i>	<i>926.26</i>	<i>408.10</i>	<i>5,975.57</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>2,611.61</i>	<i>—</i>	<i>—</i>
Interest	9,232.05	4,804.98	19,672.88	7,280.00
<i>Loans, general purposes</i>	<i>9,232.05</i>	<i>4,327.16</i>	<i>14,042.61</i>	<i>7,280.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>477.82</i>	<i>6,630.27</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	127,822.13	18,550.70	80,875.28	20,278.70
<i>Departmental</i>	<i>125,327.13</i>	<i>16,633.45</i>	<i>74,678.61</i>	<i>20,278.70</i>
General government	—	—	—	293.00
Protection of persons and property	7,305.00	—	10,358.61	339.68
Health and sanitation	—	4,258.69	—	1,222.07
Highways	16,639.71	11,054.24	64,220.00	4,768.78
Charities	—	1,017.52	—	—
Schools	100,907.42	303.00	—	13,175.81
Libraries	—	—	—	—
Recreation	475.00	—	—	—
Unclassified	—	—	—	479.36
<i>Public service enterprises</i>	<i>—</i>	<i>1,917.25</i>	<i>6,296.67</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1,917.25	6,296.67	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,495.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	39,386.00	88,000.00	353,000.00	134,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,386.00</i>	<i>8,000.00</i>	<i>53,000.00</i>	<i>14,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>80,000.00</i>	<i>300,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,535.00	2,129.99	1,123.45	127.38
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,535.00</i>	<i>2,129.99</i>	<i>1,123.45</i>	<i>127.38</i>
Refunds	85.56	2,268.49	495.48	166.97
Agency, trust, and investment	47,609.38	17,459.77	41,615.35	23,219.01
<i>Taxes and licenses for State</i>	<i>16,920.00</i>	<i>9,360.00</i>	<i>22,934.81</i>	<i>12,360.00</i>
<i>Taxes for county</i>	<i>12,887.71</i>	<i>6,210.00</i>	<i>18,100.83</i>	<i>8,200.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,176.27</i>	<i>1,889.77</i>	<i>579.71</i>	<i>2,659.01</i>
<i>All other</i>	<i>10,625.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$211,968.89	\$157,055.97	\$355,111.06	\$182,359.33
Permanent debt (except from sinking funds)	29,386.00	8,000.00	53,000.00	14,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	127,822.13	18,550.70	80,875.28	20,278.70
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	80,000.00	300,000.00	120,000.00
Transfers (except to sinking funds) and refunds	3,620.56	4,398.48	1,618.93	294.35
Agency, trust, and investment	47,609.38	17,459.77	41,615.35	23,219.01
Total payments	\$430,406.96	\$285,464.92	\$832,220.62	\$360,651.39
Balance on hand, including funds	75,931.37	26,435.19	34,103.72	22,003.80
GRAND TOTAL	\$506,338.33	\$311,900.11	\$866,324.34	\$382,655.19

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Great Barrington POPULATION 6,405	Dracut POPULATION 6,400	Westborough POPULATION 6,348	Agawam POPULATION 6,290
REVENUE.	\$233,386.10	\$193,194.57	\$167,009.82	\$261,648.08
General	221,501.11	180,339.50	129,676.67	226,885.70
<i>Taxes</i>	<i>218,161.82</i>	<i>176,361.54</i>	<i>128,387.68</i>	<i>222,271.88</i>
Property, poll, and income	187,180.06	162,256.53	124,459.51	217,544.08
Corporation, bank, etc.	30,981.76	13,105.01	3,928.17	4,727.80
<i>Licenses and permits</i>	<i>693.00</i>	<i>431.50</i>	<i>173.15</i>	<i>1,052.00</i>
<i>Fines and forfeits</i>	<i>1,782.80</i>	<i>2,060.28</i>	<i>292.27</i>	<i>1,237.40</i>
<i>Grants and gifts</i>	<i>863.49</i>	<i>2,486.18</i>	<i>823.57</i>	<i>2,324.42</i>
For expenses	863.49	2,486.18	823.57	2,324.42
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	11,884.99	12,855.07	37,333.15	34,762.38
<i>Special assessments</i>	—	880.93	2,058.52	2,471.72
To meet expenses	—	880.93	2,058.52	2,471.72
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>50.00</i>	—	—	—
<i>Departmental</i>	<i>10,557.38</i>	<i>6,672.39</i>	<i>11,215.06</i>	<i>2,311.78</i>
General government	1,597.84	146.10	1,818.50	1.00
Protection of persons and property	212.55	651.17	181.26	387.68
Health and sanitation	—	—	5,160.51	255.21
Highways	1,123.95	242.50	614.66	185.90
Charities	62.05	4,981.53	1,779.89	296.31
Soldiers' benefits	418.00	168.00	981.50	154.00
Schools	5,832.13	465.44	614.74	703.68
Libraries	1,000.86	17.65	64.00	318.00
Recreation	110.00	—	—	—
Unclassified	—	—	—	10.00
<i>Public service enterprises</i>	—	—	14,056.74	21,197.61
Electric light	—	—	—	—
Water	—	—	14,056.74	21,197.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>677.00</i>	<i>72.00</i>	<i>2,739.50</i>	—
<i>Interest</i>	<i>800.61</i>	<i>5,229.75</i>	<i>7,263.33</i>	<i>8,781.27</i>
On sinking funds	—	—	2,516.82	—
On trust and investment funds	108.93	143.30	1,567.48	737.36
All other	691.68	5,086.45	3,179.03	8,043.91
NON-REVENUE.	\$199,511.83	\$172,838.69	\$174,216.35	\$261,027.36
Offsets to outlays	—	15,240.49	15,479.34	52.38
<i>Departmental</i>	—	15,240.49	15,479.34	52.38
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	148,001.50	139,195.23	90,000.00	230,354.00
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>9,000.00</i>	—	60,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>138,000.00</i>	<i>130,000.00</i>	<i>90,000.00</i>	<i>170,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	196.23	—	—
<i>Premiums</i>	<i>1.50</i>	—	—	354.00
Transfers	5,202.33	741.99	31,331.31	2,701.14
<i>From sinking funds</i>	—	—	25,000.00	—
<i>All other</i>	5,202.33	741.99	6,331.31	2,701.14
Refunds	150.34	1.29	32.18	58.01
Agency, trust, and investment	46,157.66	17,659.69	37,373.52	27,861.83
<i>Taxes and licenses for State</i>	<i>21,000.00</i>	<i>9,960.00</i>	<i>7,320.00</i>	<i>13,320.00</i>
<i>Taxes for county</i>	<i>23,873.18</i>	<i>7,586.39</i>	<i>4,856.00</i>	<i>10,199.99</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,284.48</i>	<i>113.30</i>	<i>25,197.52</i>	<i>4,341.84</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$233,386.10	\$208,435.06	\$182,489.16	\$261,700.46
Premiums	1.50	—	—	354.00
Municipal indebtedness	148,000.00	139,195.23	90,000.00	230,000.00
Transfers and refunds	5,352.67	743.28	31,363.49	2,759.15
Agency, trust, and investment	46,157.66	17,659.69	37,373.52	27,861.83
Total receipts	\$432,897.93	\$366,033.26	\$341,226.17	\$522,675.44
<i>Balance on hand, including funds</i>	<i>32,113.01</i>	<i>29,068.66</i>	<i>34,797.70</i>	<i>12,511.40</i>
GRAND TOTAL	\$465,010.94	\$395,101.92	\$376,023.87	\$535,186.84

Graded According to Population of 1925—Continued.

PAYMENTS.	Great Barrington POPULATION 6,405	Dracut POPULATION 6,400	Westborough POPULATION 6,348	Agawam POPULATION 6,290
Maintenance	\$193,647.56	\$151,270.04	\$139,980.96	\$187,687.04
<i>Departmental</i>	<i>190,648.18</i>	<i>151,073.04</i>	<i>129,238.86</i>	<i>175,239.79</i>
General government	12,750.00	10,444.61	8,036.68	7,517.95
Protection of persons and property	11,915.82	15,792.92	13,933.35	7,370.18
Health and sanitation	8,437.84	3,207.13	6,888.56	8,174.91
Highways	38,726.37	21,219.00	28,321.42	25,656.25
Charities	11,034.97	11,013.76	11,559.99	5,472.13
Soldiers' benefits	839.80	406.50	2,949.00	96.00
Schools	92,762.00	83,981.98	50,609.10	116,013.38
Libraries	9,485.77	2,511.09	3,511.46	1,451.88
Recreation	2,214.64	276.48	200.00	—
Pensions	—	—	—	—
Unclassified	2,480.97	2,219.57	3,229.30	3,487.11
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>7,757.29</i>	<i>12,397.25</i>
Electric light	—	—	—	—
Water	—	—	7,757.29	12,397.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,999.38</i>	<i>197.00</i>	<i>2,984.81</i>	<i>35.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15.00</i>
Interest	8,969.70	6,490.55	6,222.18	27,462.70
<i>Loans, general purposes</i>	<i>8,969.70</i>	<i>6,490.55</i>	<i>5,222.18</i>	<i>23,243.95</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>4,218.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,364.80	43,120.91	27,245.93	74,267.65
<i>Departmental</i>	<i>15,364.80</i>	<i>43,120.91</i>	<i>27,245.93</i>	<i>64,288.94</i>
General government	—	—	125.00	—
Protection of persons and property	—	2,952.62	845.65	—
Health and sanitation	—	—	2,415.71	—
Highways	15,000.00	24,806.24	23,859.57	20,000.00
Charities	—	—	—	—
Schools	364.80	13,187.05	—	44,288.94
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	2,175.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,978.71</i>
Electric light	—	—	—	—
Water	—	—	—	9,978.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	168,500.00	156,000.00	126,150.00	205,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>26,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>30,500.00</i>	<i>9,000.00</i>	<i>11,150.00</i>	<i>40,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>138,000.00</i>	<i>147,000.00</i>	<i>90,000.00</i>	<i>165,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,202.33	741.99	31,331.31	2,701.14
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>3,316.05</i>	<i>—</i>
<i>All other</i>	<i>5,202.33</i>	<i>741.99</i>	<i>28,015.26</i>	<i>2,701.14</i>
Refunds	150.34	1.29	32.18	58.01
Agency, trust, and investment	51,278.72	17,618.39	18,315.22	30,777.27
<i>Taxes and licenses for State</i>	<i>21,000.00</i>	<i>9,960.00</i>	<i>7,320.00</i>	<i>13,320.00</i>
<i>Taxes for county</i>	<i>23,873.18</i>	<i>7,588.39</i>	<i>4,858.00</i>	<i>10,199.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,405.54</i>	<i>72.00</i>	<i>6,139.22</i>	<i>7,257.28</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$202,617.26	\$157,760.59	\$146,203.14	\$215,149.74
Permanent debt (except from sinking funds)	30,500.00	9,000.00	11,150.00	40,000.00
Sinking fund requirements from revenue	—	—	3,316.05	—
Outlays	15,364.80	43,120.91	27,245.93	74,267.65
Permanent debt from sinking funds	—	—	25,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	138,000.00	147,000.00	90,000.00	165,000.00
Transfers (except to sinking funds) and refunds	5,352.67	743.28	28,047.44	2,759.15
Agency, trust, and investment	51,278.72	17,618.39	18,315.22	30,777.27
Total payments	\$443,113.45	\$375,243.17	\$349,277.78	\$527,953.81
<i>Balance on hand, including funds</i>	<i>21,897.49</i>	<i>19,858.75</i>	<i>26,746.09</i>	<i>7,233.03</i>
GRAND TOTAL	\$465,010.94	\$395,101.92	\$376,023.87	\$535,186.84

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,173	Uxbridge POPULATION 6,172	Hingham POPULATION 6,158	Ipswich POPULATION 6,055
REVENUE.	\$248,365.65	\$235,004.33	\$428,300.71	\$329,238.27
General	214,561.20	204,884.82	323,127.34	221,905.10
Taxes	205,006.90	201,070.04	320,338.57	218,552.85
Property, poll, and income	189,616.44	180,940.63	313,002.38	199,685.36
Corporation, bank, etc.	15,390.46	20,129.41	7,336.19	18,867.49
Licenses and permits	716.00	407.00	533.16	644.50
Fines and forfeits	969.70	405.65	922.35	2,304.15
Grants and gifts	7,868.60	3,002.13	1,283.26	603.60
For expenses	7,868.60	1,002.13	1,283.26	503.60
For outlays	—	2,000.00	—	—
All other	—	—	—	—
Commercial	33,804.45	30,119.51	105,173.37	107,333.17
Special assessments	418.11	3,388.48	3,191.93	1,991.00
To meet expenses	418.11	—	3,191.93	1,991.00
To meet outlays	—	3,388.48	—	—
Privileges	—	—	—	—
Departmental	7,377.58	6,001.84	8,219.49	11,357.61
General government	671.00	1,951.25	580.17	614.53
Protection of persons and property	157.37	208.44	1,805.13	339.21
Health and sanitation	13.00	—	599.94	563.75
Highways	561.90	131.25	316.75	118.60
Charities	5,081.22	191.40	2,725.91	3,016.45
Soldiers' benefits	497.00	258.00	862.50	979.00
Schools	226.62	3,091.49	1,326.94	3,848.57
Libraries	91.22	170.01	—	—
Recreation	5.00	—	—	—
Unclassified	73.25	—	2.15	1,877.50
Public service enterprises	16,295.02	16,067.43	87,525.97	87,848.89
Electric light	—	—	87,525.97	65,936.97
Water	16,271.02	16,067.43	—	21,874.02
All other	24.00	—	—	37.90
Cemeteries	3,923.01	35.00	—	1,467.50
Interest	5,785.73	4,626.76	6,235.98	4,668.17
On sinking funds	—	—	—	1,178.36
On trust and investment funds	3,448.82	2,918.88	1,054.51	68.36
All other	2,336.91	1,707.88	5,181.47	3,421.45
NON-REVENUE.	\$233,859.26	\$227,350.18	\$182,491.48	\$329,943.78
Offsets to outlays	21,473.97	12,774.83	—	20,144.05
Departmental	21,473.97	12,774.83	—	19,789.53
Public service enterprises	—	—	—	354.47
Cemeteries	—	—	—	—
Municipal indebtedness	183,500.00	184,015.48	140,004.60	270,217.10
Loans, general purposes	3,500.00	44,000.00	20,000.00	119,150.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	180,000.00	140,000.00	120,000.00	150,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	15.48	4.60	1,067.10
Transfers	206.36	2,121.44	—	44.54
From sinking funds	—	—	—	—
All other	206.36	2,121.44	—	44.54
Refunds	210.61	1,261.66	112.73	295.50
Agency, trust, and investment	28,468.32	27,176.77	42,374.15	39,242.59
Taxes and licenses for State	15,200.00	15,362.34	19,680.00	16,120.00
Taxes for county	8,768.00	10,191.00	21,908.15	14,768.09
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,510.32	1,623.43	786.00	9,354.50
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$269,839.62	\$247,779.16	\$428,300.71	\$349,382.32
Premiums	—	15.48	4.60	1,067.10
Municipal indebtedness	183,500.00	184,000.00	140,000.00	269,150.00
Transfers and refunds	416.97	3,383.10	112.73	340.04
Agency, trust, and investment	28,468.32	27,176.77	42,374.15	39,242.59
Total receipts	\$482,224.91	\$462,354.51	\$610,792.19	\$659,182.05
Balance on hand, including funds	24,810.76	15,236.23	79,386.76	42,019.14
GRAND TOTAL	\$507,035.67	\$477,590.74	\$690,178.95	\$701,201.19

Graded According to Population of 1925 — Continued.

PAYMENTS.	Winchendon POPULATION 6,173	Uxbridge POPULATION 6,172	Hingham POPULATION 6,158	Ipswich POPULATION 6,055
Maintenance	\$212,304.29	\$159,195.41	\$336,467.93	\$264,053.05
<i>Departmental</i>	<i>194,033.37</i>	<i>142,791.41</i>	<i>268,951.66</i>	<i>210,298.23</i>
General government	11,974.23	9,981.89	17,196.26	16,669.11
Protection of persons and property	16,266.74	8,698.36	49,729.17	26,517.10
Health and sanitation	5,541.56	3,111.24	12,224.57	9,443.83
Highways	42,592.30	38,007.82	62,501.16	40,093.80
Charities	19,726.36	9,816.96	16,528.10	17,389.87
Soldiers' benefits	1,043.49	637.12	1,984.74	3,404.61
Schools	89,256.84	67,681.14	96,006.09	92,140.97
Libraries	4,259.35	3,519.89	386.51	20.20
Recreation	998.75	178.48	7,307.38	1,187.30
Pensions	132.71	—	—	300.00
Unclassified	2,241.04	1,158.51	5,087.68	3,131.44
<i>Public service enterprises</i>	<i>13,521.68</i>	<i>16,359.00</i>	<i>67,515.52</i>	<i>61,041.86</i>
Electric light	—	—	67,515.52	41,329.48
Water	13,516.68	16,359.00	—	9,674.22
All other	5.00	—	—	38.25
<i>Cemeteries</i>	<i>4,749.24</i>	<i>35.00</i>	<i>—</i>	<i>2,712.87</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>10.00</i>	<i>.75</i>	<i>—</i>
Interest	6,122.33	8,667.59	9,325.39	13,666.04
<i>Loans, general purposes</i>	<i>5,842.33</i>	<i>6,388.81</i>	<i>9,325.39</i>	<i>9,050.54</i>
<i>Loans, public service enterprises</i>	<i>280.00</i>	<i>2,278.78</i>	<i>—</i>	<i>4,615.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	30,883.86	91,116.90	62,770.25	74,641.93
<i>Departmental</i>	<i>26,166.65</i>	<i>84,015.53</i>	<i>46,723.00</i>	<i>62,114.61</i>
General government	509.28	—	—	200.00
Protection of persons and property	81.02	9,202.37	3,550.00	4,896.42
Health and sanitation	709.15	277.11	—	—
Highways	20,591.10	74,536.05	7,588.00	16,989.55
Charities	—	—	35,485.00	40,028.54
Schools	—	—	—	—
Libraries	—	—	100.00	—
Recreation	2,494.60	—	—	—
Unclassified	1,771.50	—	—	—
<i>Public service enterprises</i>	<i>4,485.71</i>	<i>7,101.37</i>	<i>16,047.25</i>	<i>12,527.42</i>
Electric light	—	—	16,047.25	8,072.72
Water	4,485.71	7,101.37	—	4,454.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>241.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	183,000.00	183,075.00	155,488.25	213,350.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>23,000.00</i>	<i>23,075.00</i>	<i>35,488.25</i>	<i>21,350.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>160,000.00</i>	<i>160,000.00</i>	<i>120,000.00</i>	<i>192,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	206.36	2,121.44	—	44.54
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>206.36</i>	<i>2,121.44</i>	<i>—</i>	<i>44.54</i>
Refunds	210.61	1,261.66	112.73	295.50
Agency, trust, and investment	28,826.95	27,588.34	42,032.25	38,747.41
<i>Taxes and licenses for State</i>	<i>13,200.00</i>	<i>15,362.34</i>	<i>19,680.00</i>	<i>15,120.00</i>
<i>Taxes for county</i>	<i>8,768.00</i>	<i>10,191.00</i>	<i>21,908.15</i>	<i>14,768.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,868.95</i>	<i>2,035.00</i>	<i>444.10</i>	<i>8,859.32</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

RECAPITULATION.

Maintenance and interest	\$218,426.62	\$167,863.00	\$345,793.32	\$277,719.09
Permanent debt (except from sinking funds)	23,000.00	23,075.00	35,488.25	21,350.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,883.86	91,116.90	62,770.25	74,641.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	160,000.00	160,000.00	120,000.00	192,000.00
Transfers (except to sinking funds) and refunds	416.97	3,383.10	112.73	340.04
Agency, trust, and investment	28,826.95	27,588.34	42,032.25	38,747.41
Total payments	\$461,554.40	\$473,026.34	\$606,196.80	\$604,798.47
<i>Balance on hand, including funds</i>	<i>45,481.27</i>	<i>4,564.40</i>	<i>83,982.15</i>	<i>96,402.72</i>
GRAND TOTAL	\$507,035.67	\$477,590.74	\$690,178.95	\$701,201.19

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amherst POPULATION 5,972	Canton POPULATION 5,896	Abington POPULATION 5,882	Shrewsbury POPULATION 5,819
REVENUE.	\$228,086.81	\$281,962.75	\$229,647.58	\$326,753.02
General	199,194.97	247,827.39	186,193.94	229,120.52
<i>Taxes</i>	<i>196,576.70</i>	<i>246,187.84</i>	<i>184,628.13</i>	<i>223,693.20</i>
Property, poll, and income	189,205.14	228,575.27	176,542.25	222,583.72
Corporation, bank, etc.	7,371.56	17,612.57	8,085.88	1,109.48
<i>Licenses and permits</i>	<i>624.45</i>	<i>560.80</i>	<i>481.00</i>	<i>2,381.50</i>
<i>Fines and forfeits</i>	<i>564.82</i>	<i>295.00</i>	<i>702.68</i>	<i>400.00</i>
<i>Grants and gifts</i>	<i>1,429.00</i>	<i>784.05</i>	<i>382.13</i>	<i>2,645.82</i>
For expenses	1,429.00	784.05	382.13	2,645.82
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	28,891.84	34,135.36	43,453.64	97,632.50
<i>Special assessments</i>	<i>3,031.20</i>	<i>567.10</i>	—	<i>318.05</i>
To meet expenses	3,031.20	—	—	318.05
To meet outlays	—	567.10	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>21,619.52</i>	<i>7,747.49</i>	<i>9,333.16</i>	<i>5,381.38</i>
General government	2,739.50	607.21	30.25	1,585.55
Protection of persons and property	144.27	2,156.42	284.73	202.03
Health and sanitation	3,165.58	452.85	587.12	856.68
Highways	119.49	496.80	190.21	10.50
Charities	166.50	2,835.76	4,483.19	1,995.95
Soldiers' benefits	532.00	216.00	1,770.00	312.00
Schools	14,752.18	818.85	1,245.01	218.35
Libraries	—	154.60	191.40	185.32
Recreation	—	—	34.00	15.00
Unclassified	—	9.00	517.25	—
<i>Public service enterprises</i>	—	<i>20,432.75</i>	<i>30,244.85</i>	<i>83,685.07</i>
Electric light	—	—	—	67,127.95
Water	—	20,432.75	30,244.85	16,557.12
All other	—	—	—	—
<i>Cemeteries</i>	<i>804.45</i>	<i>2,516.57</i>	—	<i>1,580.21</i>
<i>Interest</i>	<i>3,436.67</i>	<i>2,871.45</i>	<i>3,875.63</i>	<i>6,667.79</i>
On sinking funds	—	—	—	—
On trust and investment funds	692.65	291.59	240.66	3,025.25
All other	2,744.02	2,579.86	3,634.97	3,642.54
NON-REVENUE.	\$99,758.82	\$292,013.31	\$246,330.98	\$280,542.57
Offsets to outlays	11,048.25	15,648.25	397.75	3,516.68
<i>Departmental</i>	<i>11,048.25</i>	<i>15,436.05</i>	<i>397.75</i>	<i>50.00</i>
<i>Public service enterprises</i>	—	<i>212.20</i>	—	<i>3,021.68</i>
<i>Cemeteries</i>	—	—	—	<i>445.00</i>
Municipal indebtedness	40,000.00	245,103.76	221,915.47	252,180.00
<i>Loans, general purposes</i>	—	<i>25,500.00</i>	—	—
<i>Loans, public service enterprises</i>	—	<i>49,000.00</i>	—	<i>40,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>170,000.00</i>	<i>215,000.00</i>	<i>212,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>6,915.47</i>	—
<i>Premiums</i>	—	<i>603.76</i>	—	<i>180.00</i>
Transfers	—	195.00	—	3,899.53
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>195.00</i>	—	<i>3,899.53</i>
Refunds	112.08	1,082.17	5.94	859.99
Agency, trust, and investment	48,598.49	29,984.13	24,011.82	20,086.37
<i>Taxes and licenses for State</i>	<i>16,200.00</i>	<i>15,340.00</i>	<i>11,280.00</i>	<i>10,080.00</i>
<i>Taxes for county</i>	<i>29,317.97</i>	<i>12,035.63</i>	<i>12,557.11</i>	<i>6,688.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,080.52</i>	<i>2,708.50</i>	<i>174.71</i>	<i>3,318.37</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$239,135.06	\$297,611.00	\$230,045.33	\$330,269.70
Premiums	—	603.76	—	180.00
Municipal indebtedness	40,000.00	244,500.00	221,915.47	252,000.00
Transfers and refunds	112.08	1,277.17	5.94	4,759.52
Agency, trust, and investment	48,598.49	29,984.13	24,011.82	20,086.37
Total receipts	\$327,845.63	\$573,976.06	\$475,978.56	\$607,295.59
Balance on hand, including funds	59,081.27	48,078.25	4,300.14	53,687.08
GRAND TOTAL	\$386,926.90	\$622,054.31	\$480,278.70	\$660,982.67

Graded According to Population of 1925 — Continued.

PAYMENTS.	Amherst POPULATION 5,972	Canton POPULATION 5,896	Abington POPULATION 5,882	Shrewsbury POPULATION 5,819
Maintenance	\$202,455.53	\$221,789.11	\$207,881.84	\$247,510.22
<i>Departmental</i>	<i>200,555.61</i>	<i>200,816.23</i>	<i>188,414.08</i>	<i>165,928.73</i>
General government	13,238.58	16,330.75	7,980.49	11,180.48
Protection of persons and property	18,104.97	28,324.48	17,624.62	14,384.00
Health and sanitation	11,872.89	11,756.55	5,774.85	4,989.61
Highways	40,774.52	47,594.14	30,046.07	34,537.16
Charities	3,503.19	11,979.81	18,505.74	7,198.53
Soldiers' benefits	484.00	809.00	1,873.00	992.40
Schools	108,863.95	68,685.28	99,422.04	85,763.48
Libraries	212.31	4,734.32	4,572.08	5,409.69
Recreation	821.72	4,618.56	479.37	313.66
Pensions	—	—	—	—
Unclassified	2,659.38	5,983.34	2,135.82	1,159.72
<i>Public service enterprises</i>	<i>—</i>	<i>16,405.38</i>	<i>19,467.76</i>	<i>78,768.84</i>
Electric light	—	—	—	54,314.77
Water	—	16,405.38	19,467.76	24,444.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,920.02</i>	<i>4,567.50</i>	<i>—</i>	<i>2,822.65</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,235.54	7,528.76	8,225.47	18,814.25
<i>Loans, general purposes</i>	<i>5,235.54</i>	<i>7,088.76</i>	<i>6,180.47</i>	<i>15,276.96</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>440.00</i>	<i>3,045.00</i>	<i>3,537.29</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,824.39	92,132.27	6,938.60	75,866.10
<i>Departmental</i>	<i>22,824.39</i>	<i>67,608.32</i>	<i>1,487.91</i>	<i>17,393.46</i>
General government	—	263.75	—	—
Protection of persons and property	344.04	23,046.40	—	650.00
Health and sanitation	552.01	—	—	—
Highways	21,928.34	42,511.80	530.00	2,388.00
Charities	—	—	—	—
Schools	—	396.00	—	14,355.46
Libraries	—	1,390.37	—	—
Recreation	—	—	—	—
Unclassified	—	—	957.91	—
<i>Public service enterprises</i>	<i>—</i>	<i>24,523.95</i>	<i>5,450.69</i>	<i>58,472.64</i>
Electric light	—	—	—	13,632.11
Water	—	24,523.95	5,450.69	44,840.53
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	56,720.00	212,865.35	220,650.59	192,550.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,720.00</i>	<i>26,865.35</i>	<i>11,200.00</i>	<i>25,550.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>186,000.00</i>	<i>207,000.00</i>	<i>167,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>2,450.59</i>	<i>—</i>
Transfers	—	195.00	—	3,899.53
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>195.00</i>	<i>—</i>	<i>3,899.53</i>
Refunds	112.08	1,082.17	5.94	859.99
Agency, trust, and investment	48,570.79	30,080.72	24,188.73	20,436.73
<i>Taxes and licenses for State</i>	<i>16,200.00</i>	<i>15,240.00</i>	<i>11,280.00</i>	<i>10,080.00</i>
<i>Taxes for county</i>	<i>29,317.97</i>	<i>12,035.63</i>	<i>12,557.11</i>	<i>6,688.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,052.82</i>	<i>2,805.09</i>	<i>351.62</i>	<i>3,668.73</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$207,691.07	\$229,317.87	\$216,107.31	\$266,324.47
Permanent debt (except from sinking funds)	16,720.00	26,865.35	11,200.00	25,550.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,824.39	92,132.27	6,938.60	75,866.10
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	186,000.00	209,450.59	167,000.00
Transfers (except to sinking funds) and refunds	112.08	1,277.17	5.94	4,759.52
Agency, trust, and investment	48,570.79	30,080.72	24,188.73	20,436.73
Total payments	\$335,918.33	\$565,673.38	\$467,891.17	\$559,936.82
<i>Balance on hand, including funds</i>	<i>51,008.57</i>	<i>56,380.93</i>	<i>12,387.53</i>	<i>101,045.85</i>
GRAND TOTAL	\$386,926.90	\$622,054.31	\$480,278.70	\$660,982.67

¹ Includes \$720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barnstable POPULATION 5,774	Randolph POPULATION 5,644	Wareham POPULATION 5,594	Easton POPULATION 5,333
REVENUE.	\$434,968.71	\$153,189.10	\$242,418.34	\$194,303.87
General	423,564.37	124,279.51	224,497.32	185,194.22
Taxes	417,474.66	120,455.19	220,205.09	166,024.67
Property, poll, and income	409,393.01	115,811.52	206,369.72	153,994.52
Corporation, bank, etc.	8,081.65	4,643.67	13,835.37	12,030.15
Licenses and permits	2,914.50	220.80	2,500.05	534.25
Fines and forfeits	2,249.25	1,041.74	726.15	821.10
Grants and gifts	894.70	2,561.78	1,066.03	17,807.84
For expenses	894.70	2,561.78	1,066.03	8,423.03
For outlays	—	—	—	9,384.81
All other	31.26	—	—	6.36
Commercial	11,404.34	28,909.59	17,921.02	9,109.65
Special assessments	—	—	155.30	503.58
To meet expenses	—	—	155.30	503.58
To meet outlays	—	—	—	—
Privileges	921.50	—	215.00	—
Departmental	7,436.49	9,606.17	13,058.25	7,438.22
General government	85.00	1,899.25	148.00	419.90
Protection of persons and property	927.95	338.07	776.46	128.97
Health and sanitation	5.29	332.53	58.41	682.73
Highways	213.75	—	980.47	15.50
Charities	4,154.81	4,768.52	2,720.00	3,266.95
Soldiers' benefits	698.00	1,496.32	1,165.50	636.00
Schools	912.56	771.48	6,314.34	2,257.67
Libraries	—	—	—	—
Recreation	—	—	840.00	—
Unclassified	439.13	—	55.07	30.50
Public service enterprises	—	14,812.88	—	—
Electric light	—	—	—	—
Water	—	14,812.88	—	—
All other	—	—	—	—
Cemeteries	1,002.07	—	3,152.68	—
Interest	2,044.28	4,490.54	1,339.79	1,167.85
On sinking funds	—	576.77	—	—
On trust and investment funds	663.66	1,410.90	166.66	—
All other	1,380.62	2,502.87	1,173.13	1,167.85
NON-REVENUE.	\$344,825.56	\$202,924.98	\$143,478.31	\$152,994.15
Offsets to outlays	18,334.50	20,385.52	600.00	10,620.49
Departmental	18,334.50	18,050.30	600.00	10,620.49
Public service enterprises	—	2,335.22	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	250,000.00	158,759.92	90,316.19	100,000.00
Loans, general purposes	—	73,300.00	40,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	250,000.00	85,000.00	50,000.00	100,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	459.92	316.19	—
Transfers	170.00	4,372.23	—	230.83
From sinking funds	—	—	—	—
All other	170.00	4,372.23	—	230.83
Refunds	2,608.23	1,610.17	439.02	69.02
Agency, trust, and investment	73,712.83	17,797.14	52,123.10	42,073.81
Taxes and licenses for State	21,240.00	8,040.00	19,201.86	12,120.00
Taxes for county	49,269.89	6,349.61	20,572.29	5,424.79
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,202.94	3,407.63	12,348.95	1,095.09
All other	—	—	—	23,433.93
RECAPITULATION.				
Revenue and offsets to outlays	\$453,303.21	\$173,574.62	\$243,018.34	\$204,924.36
Premiums	—	459.92	316.19	—
Municipal indebtedness	250,000.00	158,300.00	90,000.00	100,000.00
Transfers and refunds	2,778.23	5,982.40	439.02	299.85
Agency, trust, and investment	73,712.83	17,797.14	52,123.10	42,073.81
Total receipts	\$779,794.27	\$356,114.08	\$385,896.65	\$347,298.02
Balance on hand, including funds	29,378.05	25,784.47	61,704.20	23,974.35
GRAND TOTAL	\$809,172.32	\$381,898.55	\$447,600.85	\$371,272.37

Graded According to Population of 1925—Continued.

PAYMENTS.	Barnstable POPULATION 5,774	Randolph POPULATION 5,644	Wareham POPULATION 5,594	Easton POPULATION 5,333
Maintenance	\$245,130.94	\$130,598.75	\$193,620.06	\$163,380.78
<i>Departmental</i>	<i>243,212.10</i>	<i>121,327.22</i>	<i>188,523.76</i>	<i>163,380.78</i>
General government	16,197.91	9,319.05	11,441.37	9,449.01
Protection of persons and property	24,983.73	11,099.51	14,390.66	8,475.49
Health and sanitation	12,223.48	4,120.24	8,420.06	8,341.93
Highways	44,625.08	18,068.36	37,928.33	31,001.52
Charities	26,252.00	10,481.18	13,502.90	11,481.60
Soldiers' benefits	2,580.00	1,423.64	2,534.68	1,512.25
Schools	108,422.68	63,445.02	93,644.89	90,689.89
Libraries	1,000.00	150.00	2,000.00	—
Recreation	2,309.78	138.25	3,175.20	—
Pensions	—	—	—	609.48
Unclassified	4,617.44	3,081.97	1,485.67	1,819.61
<i>Public service enterprises</i>	<i>—</i>	<i>9,251.53</i>	<i>114.47</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	9,251.53	—	—
All other	—	—	114.47	—
<i>Cemeteries</i>	<i>1,918.84</i>	<i>—</i>	<i>4,981.83</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
Interest	11,730.51	5,134.44	5,299.17	1,658.83
<i>Loans, general purposes</i>	<i>11,730.51</i>	<i>4,734.44</i>	<i>5,299.17</i>	<i>1,658.83</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>400.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	163,838.72	111,655.30	80,943.61	50,291.23
<i>Departmental</i>	<i>163,838.72</i>	<i>103,211.98</i>	<i>80,943.61</i>	<i>50,291.23</i>
General government	—	—	—	—
Protection of persons and property	—	78.40	1,000.00	12,570.00
Health and sanitation	2,306.89	—	548.09	—
Highways	140,639.64	17,774.50	28,407.69	33,573.02
Charities	—	—	—	—
Schools	12,589.77	85,359.08	46,562.13	4,148.21
Libraries	—	—	—	—
Recreation	8,302.42	—	3,425.70	—
Unclassified	—	—	1,000.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>8,443.32</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	8,443.32	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	289,000.00	95,400.00	66,650.00	100,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>39,000.00</i>	<i>10,400.00</i>	<i>16,050.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>85,000.00</i>	<i>50,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	170.00	4,372.23	—	230.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>170.00</i>	<i>4,372.23</i>	<i>—</i>	<i>230.83</i>
Refunds	2,608.23	1,610.17	439.02	69.02
Agency, trust, and investment	73,772.17	18,509.67	52,566.43	42,073.81
<i>Taxes and licenses for State</i>	<i>21,240.00</i>	<i>8,040.00</i>	<i>19,201.86</i>	<i>12,120.00</i>
<i>Taxes for county</i>	<i>49,269.89</i>	<i>6,349.51</i>	<i>20,572.29</i>	<i>5,424.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,262.28</i>	<i>4,120.16</i>	<i>12,792.28</i>	<i>1,095.09</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>23,433.93</i>
RECAPITULATION.				
Maintenance and interest	\$256,861.45	\$135,733.19	\$198,919.23	\$165,039.61
Permanent debt (except from sinking funds)	39,000.00	10,400.00	16,050.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	163,838.72	111,655.30	80,943.61	50,291.23
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	85,000.00	50,000.00	100,000.00
Transfers (except to sinking funds) and refunds	2,778.23	5,982.40	439.02	299.85
Agency, trust, and investment	73,772.17	18,509.67	52,566.43	42,073.81
Total payments	\$786,250.57	\$367,280.56	\$398,918.29	\$357,704.50
Balance on hand, including funds	22,921.75	14,617.99	48,682.56	13,567.87
GRAND TOTAL	\$809,172.32	\$381,898.55	\$447,600.85	\$371,272.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Orange POPULATION 5,141	Monson POPULATION 5,089
REVENUE.	\$238,325.76	\$159,514.06
General	199,464.11	138,666.52
<i>Taxes</i>	<i>197,700.51</i>	<i>125,630.55</i>
Property, poll, and income	181,002.52	119,602.34
Corporation, bank, etc.	16,697.99	6,028.21
<i>Licenses and permits</i>	<i>190.00</i>	<i>86.50</i>
<i>Fines and forfeits</i>	<i>964.15</i>	<i>483.65</i>
<i>Grants and gifts</i>	<i>609.45</i>	<i>12,465.82</i>
For expenses	609.45	12,465.82
For outlays	—	—
All other	—	—
Commercial	38,861.65	20,847.54
<i>Special assessments</i>	<i>8.00</i>	—
To meet expenses	—	—
To meet outlays	8.00	—
<i>Privileges</i>	—	—
<i>Departmental</i>	<i>11,761.99</i>	<i>5,848.75</i>
General government	3,265.35	356.65
Protection of persons and property	186.58	165.90
Health and sanitation	1,369.75	14.50
Highways	475.89	39.60
Charities	2,720.90	3,863.69
Soldiers' benefits	791.25	216.00
Schools	2,665.35	1,192.41
Libraries	77.92	—
Recreation	—	—
Unclassified	209.00	—
<i>Public service enterprises</i>	<i>18,872.33</i>	<i>9,694.28</i>
Electric light	—	—
Water	18,872.33	9,694.28
All other	—	—
<i>Cemeteries</i>	<i>2,744.89</i>	<i>2,352.25</i>
<i>Interest</i>	<i>5,474.44</i>	<i>2,952.26</i>
On sinking funds	—	—
On trust and investment funds	698.28	—
All other	4,776.16	2,952.26
NON-REVENUE.	\$230,732.33	\$50,746.13
Offsets to outlays	3,355.44	1,500.00
<i>Departmental</i>	<i>3,355.44</i>	<i>1,500.00</i>
<i>Public service enterprises</i>	—	—
<i>Cemeteries</i>	—	—
Municipal indebtedness	196,000.00	33,000.00
<i>Loans, general purposes</i>	—	—
<i>Loans, public service enterprises</i>	—	8,000.00
<i>Loans, cemetery</i>	—	—
<i>Bonds refunded, current year</i>	—	—
<i>Temporary loans (including revenue loans)</i>	196,000.00	25,000.00
<i>Unpaid warrants or orders, current year</i>	—	—
<i>Premiums</i>	—	—
Transfers	396.13	—
<i>From sinking funds</i>	—	—
All other	396.13	—
Refunds	119.87	79.38
Agency, trust, and investment	30,860.89	16,166.75
<i>Taxes and licenses for State</i>	<i>12,600.00</i>	<i>6,960.00</i>
<i>Taxes for county</i>	<i>14,103.49</i>	<i>5,329.72</i>
<i>Reimbursements for grade crossings</i>	—	—
<i>Sinking and other permanent funds</i>	<i>4,157.40</i>	<i>3,877.03</i>
All other	—	—
RECAPITULATION.		
Revenue and offsets to outlays	\$241,681.20	\$161,014.06
Premiums	—	—
Municipal indebtedness	196,000.00	33,000.00
Transfers and refunds	516.00	79.38
Agency, trust, and investment	30,860.89	16,166.75
Total receipts	\$469,058.09	\$210,260.19
Balance on hand, including funds	23,691.42	134,271.72
GRAND TOTAL	\$492,749.51	\$344,531.91

Graded According to Population of 1925 — Continued.

PAYMENTS.		Orange POPULATION 5,141	Monson POPULATION 5,089
Maintenance		\$174,134.29	\$120,268.69
<i>Departmental</i>		<i>160,905.82</i>	<i>118,818.61</i>
General government		11,089.76	5,957.21
Protection of persons and property		13,093.10	4,872.79
Health and sanitation		6,495.62	2,045.36
Highways		34,715.24	26,028.98
Charities		10,264.94	9,116.17
Soldiers' benefits		2,476.87	306.00
Schools		70,380.87	63,425.63
Libraries		5,066.95	500.00
Recreation		2,875.89	—
Pensions		676.00	—
Unclassified		3,970.58	1,566.47
<i>Public service enterprises</i>		<i>9,670.31</i>	<i>3,557.86</i>
Electric light		—	—
Water		9,670.31	3,557.86
All other		—	—
<i>Cemeteries</i>		<i>3,558.16</i>	<i>2,892.22</i>
<i>Administration of trust funds</i>		<i>—</i>	<i>—</i>
Interest		5,231.33	7,246.03
<i>Loans, general purposes</i>		<i>5,231.33</i>	<i>7,246.03</i>
<i>Loans, public service enterprises</i>		<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
Outlays		13,514.40	146,658.52
<i>Departmental</i>		<i>11,850.49</i>	<i>129,035.07</i>
General government		—	—
Protection of persons and property		—	—
Health and sanitation		—	—
Highways		11,403.30	24,343.21
Charities		—	—
Schools		—	104,691.86
Libraries		—	—
Recreation		447.19	—
Unclassified		—	—
<i>Public service enterprises</i>		<i>1,663.91</i>	<i>17,623.45</i>
Electric light		—	—
Water		1,663.91	17,623.45
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
Municipal indebtedness		242,200.00	42,000.00
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>		<i>8,000.00</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>234,200.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>	<i>—</i>
Transfers		396.13	—
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>396.13</i>	<i>—</i>
Refunds		119.87	79.38
Agency, trust, and investment		31,163.04	16,166.75
<i>Taxes and licenses for State</i>		<i>12,600.00</i>	<i>6,960.00</i>
<i>Taxes for county</i>		<i>14,103.49</i>	<i>5,329.72</i>
<i>Expenditures for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>4,459.55</i>	<i>3,877.03</i>
<i>All other</i>		<i>—</i>	<i>—</i>
RECAPITULATION.			
Maintenance and interest		\$179,365.62	\$127,514.72
Permanent debt (except from sinking funds)		8,000.00	17,000.00
Sinking fund requirements from revenue		—	—
Outlays		13,514.40	146,658.52
Permanent debt from sinking funds		—	—
Bonds refunded, current year		—	—
Temporary loans		234,200.00	25,000.00
Transfers (except to sinking funds) and refunds		516.00	79.38
Agency, trust, and investment		31,163.04	16,166.75
Total payments		\$466,759.06	\$332,419.37
<i>Balance on hand, including funds</i>		<i>25,990.45</i>	<i>12,112.54</i>
GRAND TOTAL		\$492,749.51	\$344,531.91

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (79 TOWNS).		POPULATION 828,407
REVENUE.		\$42,397,636.88
General		34,600,661.77
<i>Taxes</i>		<i>34,008,468.43</i>
Property, poll, and income		31,901,558.09
Corporation, bank, etc.		2,106,910.34
<i>Licenses and permits</i>		<i>84,950.78</i>
<i>Fines and forfeits</i>		<i>113,569.71</i>
<i>Grants and gifts</i>		<i>393,130.45</i>
For expenses		340,227.41
For outlays		52,903.04
<i>All other</i>		<i>542.40</i>
Commercial		7,796,975.11
<i>Special assessments</i>		<i>299,547.38</i>
To meet expenses		110,570.36
To meet outlays		188,977.02
<i>Privileges</i>		<i>6,813.26</i>
<i>Departmental</i>		<i>1,352,204.52</i>
General government		90,948.70
Protection of persons and property		63,541.31
Health and sanitation		243,611.96
Highways		56,885.91
Charities		484,928.55
Soldiers' benefits		67,400.04
Schools		273,684.42
Libraries		24,360.25
Recreation		14,442.56
Unclassified		132,400.82
<i>Public service enterprises</i>		<i>5,314,218.30</i>
Electric light		2,293,967.53
Water		2,975,425.96
All other		44,824.81
<i>Cemeteries</i>		<i>180,213.28</i>
<i>Interest</i>		<i>643,978.37</i>
On sinking funds		79,857.89
On trust and investment funds		132,060.45
All other		432,060.03
NON-REVENUE.		\$35,135,448.11
Offsets to outlays		1,195,822.00
<i>Departmental</i>		<i>1,065,973.15</i>
<i>Public service enterprises</i>		<i>128,193.85</i>
<i>Cemeteries</i>		<i>1,655.00</i>
Municipal indebtedness		27,610,029.50
<i>Loans, general purposes</i>		<i>3,833,144.00</i>
<i>Loans, public service enterprises</i>		<i>1,722,754.00</i>
<i>Loans, cemeteries</i>		<i>-</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>21,980,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>16,038.04</i>
<i>Premiums</i>		<i>58,093.46</i>
Transfers		684,568.45
<i>From sinking funds</i>		<i>318,300.00</i>
<i>All other</i>		<i>366,268.45</i>
Refunds		130,248.98
Agency, trust, and investment		5,514,779.18
<i>Taxes and licenses for State</i>		<i>2,159,554.96</i>
<i>Taxes for county</i>		<i>1,851,161.39</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>1,456,562.89</i>
<i>All other</i>		<i>47,499.94</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$43,593,458.88
Premiums		58,093.46
Municipal indebtedness		27,551,936.04
Transfers and refunds		814,817.43
Agency, trust, and investment		5,514,779.18
Total receipts		\$77,533,084.99
Balance on hand, including funds		7,284,389.66
GRAND TOTAL		\$84,817,474.65

¹ Includes \$137 from administration of trust funds.² Includes gas. See footnotes on pp. 84 and 98.

Graded According to Population of 1925 — Concluded.

AGGREGATE PAYMENTS (79 TOWNS).

POPULATION
825,467

Maintenance	\$31,893,354.80
<i>Departmental</i>	<i>28,226,456.93</i>
General government	1,756,081.26
Protection of persons and property	3,996,812.58
Health and sanitation	2,025,058.33
Highways	4,753,780.66
Charities	1,687,214.69
Soldiers' benefits	187,227.89
Schools	12,094,956.15
Libraries	581,417.59
Recreation	611,610.40
Pensions	83,327.31
Unclassified	447,970.07
<i>Public service enterprises</i>	<i>3,396,644.18</i>
Electric light	1,665,907.34
Water	1,686,612.54
All other	44,124.30
<i>Cemeteries</i>	<i>266,515.99</i>
<i>Administration of trust funds</i>	<i>4,737.70</i>
Interest	2,256,663.66
<i>Loans, general purposes</i>	<i>1,812,390.06</i>
<i>Loans, public service enterprises</i>	<i>442,741.10</i>
<i>Loans, cemeteries</i>	<i>1,532.50</i>
Outlays	12,330,613.52
<i>Departmental</i>	<i>9,466,365.24</i>
General government	249,301.01
Protection of persons and property	493,845.89
Health and sanitation	1,058,684.65
Highways	3,370,358.90
Charities	15,311.39
Schools	4,010,195.97
Libraries	14,659.08
Recreation	123,628.43
Unclassified	129,379.92
<i>Public service enterprises</i>	<i>2,811,814.80</i>
Electric light	1,420,211.71
Water	2,390,828.04
All other	775.05
<i>Cemeteries</i>	<i>53,433.48</i>
Municipal indebtedness	25,815,911.27
<i>From sinking funds</i>	<i>3,318,300.00</i>
<i>From revenue and other sources</i>	<i>3,427,884.71</i>
<i>Bonds refunded, current year</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>22,069,726.56</i>
<i>Warrants or orders, previous years</i>	<i>6,151.14</i>
Transfers	684,568.45
<i>To sinking funds from revenue</i>	<i>64,978.91</i>
<i>All other</i>	<i>619,589.54</i>
Refunds	130,248.98
Agency, trust, and investment	5,347,981.73
<i>Taxes and licenses for State</i>	<i>2,159,554.96</i>
<i>Taxes for county</i>	<i>1,851,161.39</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,289,628.69</i>
<i>All other</i>	<i>47,636.69</i>

RECAPITULATION.

Maintenance and interest	\$34,150,018.46
Permanent debt (except from sinking funds)	3,427,884.71
Sinking fund requirements from revenue	64,978.91
Outlays	12,330,613.52
Permanent debt from sinking funds	3,318,300.00
Bonds refunded, current year	—
Temporary loans	22,069,726.56
Transfers (except to sinking funds) and refunds	749,838.52
Agency, trust, and investment	5,347,981.73
Total payments	\$78,459,342.41
Balance on hand, including funds	6,358,132.24
GRAND TOTAL	\$84,817,474.65

¹ Includes gas. See footnotes on pp. 85 and 99.² See footnote on p. 81.³ Includes serial payments amounting to \$1,500.⁴ Includes \$16,957.91 anticipation serial loans paid from revenue: \$5,000 paid from offsets to outlays; and \$720 paid to the county for debt incurred for bridge purposes.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1925.*

	Towns. (Population over 5,000)	Totals	Loans for General Purposes	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
Brookline	.	\$1,918,235.00	\$1,391,835.00	\$526,400.00	—	—	—	—
Watertown	.	2,114,000.00	1,730,000.00	184,000.00	—	\$200,000.00	—	—
Arlington	.	1,250,900.00	999,900.00	101,000.00	—	150,000.00	—	—
Framingham	.	1,968,800.00	1,282,800.00	361,000.00	—	300,000.00	\$25,000.00	—
Methuen	.	1,322,660.00	990,900.00	141,760.00	—	190,000.00	—	—
Weymouth	.	538,000.00	444,000.00	94,000.00	—	—	—	—
Winthrop	.	865,100.00	585,600.00	123,500.00	\$1,000.00	155,000.00	—	—
Wakefield	.	1,510,500.00	976,000.00	384,500.00	—	150,000.00	—	—
Southbridge	.	450,910.00	350,910.00	—	—	100,000.00	—	—
West Springfield	.	2,298,500.00	1,715,500.00	433,000.00	—	150,000.00	—	—
Belmont	.	1,166,000.00	969,500.00	196,500.00	—	—	—	—
Greenfield	.	653,750.00	477,000.00	176,750.00	—	90,000.00	—	—
Milford	.	316,000.00	226,000.00	—	—	—	—	—
Clinton	.	373,000.00	237,500.00	81,500.00	4,000.00	50,000.00	—	—
Norwood	.	969,178.99	792,650.00	125,000.00	—	50,000.00	\$1,528.99	—
Dedham	.	337,175.00	337,175.00	—	—	—	—	—
Adams	.	608,000.00	533,000.00	—	—	75,000.00	—	—
Webster	.	166,615.25	65,615.25	1,000.00	—	100,000.00	—	—
Braintree	.	305,500.00	265,500.00	40,000.00	—	—	—	—
Plymouth	.	533,320.78	331,400.00	19,333.28	—	—	—	—
Natick	.	640,618.89	534,165.00	134,700.00	—	201,753.89	—	2,587.50
Milton	.	814,000.00	622,000.00	142,000.00	—	—	50,000.00	—
Saugus	.	371,500.00	138,500.00	43,000.00	—	170,000.00	20,000.00	—
Danvers	.	409,100.00	70,000.00	339,100.00	—	—	—	—
Easthampton	.	110,000.00	110,000.00	—	—	—	—	—
Winchester	.	773,500.00	591,500.00	47,000.00	15,000.00	100,000.00	20,000.00	—
Amesbury	.	483,250.00	207,250.00	106,000.00	—	170,000.00	—	—
Palmer	.	274,200.00	274,200.00	—	—	—	—	—
Fairhaven	.	357,960.00	307,960.00	—	—	50,000.00	—	—
Andover	.	670,500.00	593,500.00	77,000.00	—	—	—	4,854.20
Northbridge	.	347,854.20	343,000.00	—	—	40,000.00	—	—
North Attleborough	.	379,000.00	250,000.00	89,000.00	—	—	—	—
Athol	.	564,200.00	331,200.00	233,000.00	—	—	—	—
Bridgewater	.	592,750.00	142,750.00	425,000.00	—	25,000.00	—	—
Middleborough	.	105,650.00	8,650.00	46,000.00	—	50,000.00	—	—
Stoneman	.	333,000.00	209,000.00	44,000.00	—	100,000.00	—	—
Wellesley	.	1,639,000.00	840,000.00	199,000.00	—	—	—	—

Dartmouth	.	.	.	.	.	771,025.00	408,525.00	282,500.00	—	80,000.00	—
Needham	.	.	.	.	.	1,066,600.00	680,600.00	111,000.00	—	275,000.00	—
Swampscott	.	.	.	.	.	981,300.00	618,300.00	263,000.00	—	100,000.00	—
Ludlow	.	.	.	.	.	224,500.00	—	—	—	—	—
Reading	.	.	.	.	.	515,000.00	215,500.00	184,500.00	—	115,000.00	—
Ware	.	.	.	.	.	317,250.00	177,250.00	20,000.00	—	20,000.00	—
Marblehead	.	.	.	.	.	317,000.00	103,000.00	164,000.00	—	50,000.00	—
Hudson	.	.	.	.	.	508,950.00	325,100.00	183,850.00	—	—	—
Montague	.	.	.	.	.	301,000.00	274,000.00	27,000.00	—	—	—
Rockland	.	.	.	.	.	54,000.00	27,000.00	7,000.00	—	20,000.00	—
Maynard	.	.	.	.	.	145,000.00	145,000.00	—	—	—	—
Stoughton	.	.	.	.	.	224,400.00	164,400.00	—	—	50,000.00	110,000.00
Whitman	.	.	.	.	.	130,300.00	17,000.00	13,300.00	—	100,000.00	—
Lexington	.	.	.	.	.	974,450.00	674,000.00	95,450.00	5,000.00	200,000.00	—
Concord	.	.	.	.	.	694,000.00	191,000.00	378,000.00	—	125,000.00	—
Franklin	.	.	.	.	.	568,000.00	373,000.00	130,000.00	—	40,000.00	—
Grafton	.	.	.	.	.	184,810.00	134,810.00	—	—	50,000.00	—
North Andover	.	.	.	.	.	345,000.00	270,000.00	69,000.00	—	—	16,000.00
South Hadley	.	.	.	.	.	183,500.00	153,500.00	20,000.00	—	10,000.00	—
Mansfield	.	.	.	.	.	307,000.00	118,500.00	188,500.00	—	—	—
Chelmsford	.	.	.	.	.	241,120.00	241,120.00	—	—	—	—
Spencer	.	.	.	.	.	61,450.00	25,950.00	10,500.00	—	25,000.00	—
Walpole	.	.	.	.	.	338,754.00	178,800.00	119,954.00	—	40,000.00	—
Millbury	.	.	.	.	.	103,000.00	73,000.00	—	—	30,000.00	—
Great Barrington	.	.	.	.	.	136,000.00	136,000.00	—	—	—	—
Dracut	.	.	.	.	.	145,195.23	75,000.00	—	—	70,000.00	195.23
Westborough	.	.	.	.	.	109,650.00	59,650.00	—	—	50,000.00	—
Agawam	.	.	.	.	.	594,500.00	422,500.00	92,000.00	—	80,000.00	—
Winchendon	.	.	.	.	.	105,000.00	53,500.00	1,500.00	—	40,000.00	110,000.00
Uxbridge	.	.	.	.	.	139,075.00	90,075.00	49,000.00	—	—	—
Hingham	.	.	.	.	.	120,000.00	120,000.00	—	—	—	—
Ipswich	.	.	.	.	.	374,500.00	220,850.00	103,650.00	—	50,000.00	—
Amherst	.	.	.	.	.	104,000.00	104,000.00	—	—	—	—
Canton	.	.	.	.	.	144,000.00	61,000.00	53,000.00	—	30,000.00	—
Abington	.	.	.	.	.	159,433.54	23,200.00	60,000.00	—	60,000.00	—
Shrewsbury	.	.	.	.	.	483,200.00	210,200.00	120,000.00	—	155,000.00	7,233.54
Barnstable	.	.	.	.	.	143,000.00	143,000.00	—	—	—	—
Randolph	.	.	.	.	.	163,400.00	108,600.00	14,800.00	—	40,000.00	—
Wareham	.	.	.	.	.	111,000.00	111,000.00	—	—	—	—
Easton	.	.	.	.	.	—	—	—	—	—	—
Orange	.	.	.	.	.	53,000.00	28,000.00	—	—	25,000.00	—
Monson	.	.	.	.	.	165,000.00	157,000.00	8,000.00	—	—	—
79 Towns	.	.	.	.	.	\$40,676,590.88	\$28,184,890.25	\$7,712,547.28	\$25,000.00	\$4,596,753.89	\$141,000.00
											\$16,399.46

In anticipation of highway reimbursements from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1925.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1925, together with the supplemental assessment of December, 1925, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as are found in Stoughton, North Andover, and Winchendon (see footnotes on page 127), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1925	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater	9,468	10.7	\$5,301,046	\$567,750.00	—	\$567,750.00
2 Hudson	8,130	7.4	6,854,619	508,950.00	—	508,950.00
3 West Springfield	15,326	7.2	25,124,467	2,148,500.00	\$331,206.59	1,817,293.41
4 Wakefield	15,611	6.8	19,986,685	1,360,500.00	—	1,360,500.00
5 Agawam	6,290	6.5	7,874,328	514,500.00	—	514,500.00
6 Franklin	7,055	6.3	8,317,335	523,000.00	—	523,000.00
7 Framingham	21,078	6.0	28,011,884	1,668,800.00	—	1,668,800.00
8 Dartmouth	9,026	5.9	11,741,825	691,025.00	—	691,025.00
9 Monson	5,089	5.6	2,962,113	165,000.00	—	165,000.00
10 Methuen	20,606	5.4	19,716,240	1,132,660.00	58,778.40	1,073,881.60
11 Lexington	7,785	5.3	14,658,401	774,450.00	—	774,450.00
12 Shrewsbury	5,819	5.2	6,376,360	330,200.00	—	330,200.00
13 Athol	9,602	5.1	10,250,667	564,200.00	46,291.48	517,908.52
14 Needham	8,977	5.0	15,705,693	791,600.00	—	791,600.00
15 Watertown	25,480	4.9	38,703,147	1,914,000.00	—	1,914,000.00
16 Belmont	15,256	4.1	26,124,560	1,166,000.00	87,753.27	1,078,246.73
17 Swampscott	8,953	3.8	19,528,811	881,300.00	134,740.72	746,559.28
18 Norwood	14,151	3.8	24,089,870	917,650.00	—	917,650.00
19 Northbridge	10,051	3.7	9,167,450	343,000.00	—	343,000.00
20 Ipswich	6,045	3.7	7,874,601	324,500.00	30,000.00	294,500.00
21 Wellesley	9,059	3.7	27,834,250	1,039,000.00	—	1,039,000.00
22 Mansfield	6,590	3.6	7,107,430	307,000.00	47,759.07	259,240.93
23 Andover	10,291	3.6	17,535,688	670,500.00	33,309.08	637,190.92
24 Adams	13,525	3.6	14,736,415	533,000.00	—	533,000.00
25 North Andover	6,839	3.5	8,543,048	339,000.00	36,928.27	302,071.73
26 Concord	7,056	3.5	8,249,839	569,000.00	281,560.69	287,439.31
27 North Attleborough	9,790	3.5	9,795,440	339,000.00	—	339,000.00
28 Chelmsford	6,573	3.3	7,392,460	241,120.00	—	241,120.00
29 Natick	12,871	3.2	10,811,775	438,865.00	93,906.12	344,958.88
30 Winthrop	16,158	3.1	22,681,450	710,100.00	—	710,100.00
31 Reading	8,693	3.0	13,292,886	400,000.00	—	400,000.00
32 Greenfield	15,246	3.0	21,800,251	653,750.00	—	653,750.00
33 Montague	7,973	3.0	10,130,794	301,000.00	—	301,000.00
34 Milton	12,861	2.9	27,671,015	814,000.00	—	814,000.00
35 Danvers	11,798	2.9	11,210,550	409,100.00	80,435.19	328,664.81
36 Amesbury	11,229	2.9	10,979,892	313,250.00	—	313,250.00
37 Walpole	6,508	2.7	10,960,232	298,754.00	—	298,754.00
38 Fairhaven	10,827	2.7	11,537,250	307,960.00	—	307,960.00
39 Grafton	6,973	2.6	5,190,694	134,810.00	—	134,810.00
40 Winchester	11,565	2.6	26,253,500	673,500.00	—	673,500.00
41 Randolph	5,644	2.5	4,518,400	123,400.00	10,000.00	113,400.00
42 Southbridge	15,489	2.5	12,218,830	350,910.00	44,360.40	306,549.60
43 South Hadley	6,609	2.5	6,935,996	173,500.00	—	173,500.00
44 Ware	8,629	2.4	8,232,090	197,250.00	—	197,250.00
45 Stoneham	9,084	2.4	10,623,025	253,000.00	—	253,000.00
46 Arlington	24,943	2.4	42,296,187	1,100,900.00	100,309.93	1,000,590.07
47 Maynard	7,857	2.3	6,234,280	145,000.00	—	145,000.00
48 Ludlow	8,802	2.3	9,867,726	224,500.00	—	224,500.00
49 Plymouth	13,176	2.3	24,382,325	550,733.28	—	550,733.28
50 Palmer	11,044	2.3	12,140,739	274,200.00	—	274,200.00
51 Stoughton	7,857	2.2	7,313,073	164,400.00	—	164,400.00
52 Uxbridge	6,172	2.0	7,062,425	139,075.00	—	139,075.00
53 Dracut	6,400	1.9	3,887,699	75,000.00	—	75,000.00
54 Abington	5,882	1.9	4,918,268	92,200.00	—	92,200.00
55 Braintree	13,193	1.8	16,695,525	305,500.00	—	305,500.00
56 Weymouth	17,253	1.7	30,774,030	538,000.00	4,843.35	533,156.65
57 Dedham	13,918	1.7	19,732,250	337,175.00	—	337,175.00
58 Saugus	12,743	1.7	11,895,152	201,500.00	—	201,500.00
59 Marblehead	8,214	1.6	16,935,190	267,000.00	—	267,000.00
60 Milford	14,781	1.5	14,723,255	226,000.00	—	226,000.00
61 Great Barrington	6,405	1.5	9,195,972	136,000.00	—	136,000.00
62 Brookline	42,681	1.4	137,055,300	1,918,235.00	—	1,918,235.00
63 Millbury	6,441	1.4	5,240,620	73,000.00	—	73,000.00
64 Canton	5,896	1.4	8,201,608	114,000.00	—	114,000.00
65 Amherst	5,972	1.2	8,696,953	104,000.00	—	104,000.00
66 Wareham	5,594	1.1	10,538,155	111,000.00	—	111,000.00
67 Winchendon	6,173	1.0	5,375,670	55,000.00	—	55,000.00
68 Barnstable	5,774	1.0	14,729,310	143,000.00	—	143,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1925 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1925	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Hingham . . .	6,158	0.9	\$13,444,370	\$120,000.00	—	\$120,000.00
70 Spencer . . .	6,523	0.9	4,263,850	36,450.00	—	36,450.00
71 Easthampton . . .	11,587	0.8	13,011,160	110,000.00	—	110,000.00
72 Clinton . . .	14,180	0.6	16,255,554	323,000.00	\$217,924.77	105,075.23
73 Middleborough . . .	9,136	0.6	9,444,377	55,650.00	—	55,650.00
74 Webster . . .	13,389	0.6	12,111,553	66,615.25	—	66,615.25
75 Westborough . . .	6,348	0.5	4,165,211	59,650.00	37,257.68	22,392.32
76 Orange . . .	5,141	0.5	5,456,840	28,000.00	—	28,000.00
77 Rockland . . .	7,966	0.4	7,839,110	34,000.00	—	34,000.00
78 Whitman . . .	7,857	0.4	7,778,443	30,300.00	—	30,300.00
79 Easton . . .	5,333	—	5,247,165	—	—	—
79 Towns . . .	828,467	—	\$1,161,528,547	\$36,037,437.53	\$1,677,365.01	\$34,360,072.52

Needham	150,000.00	—	—	34,400.00	9,000.00	—	375,000.00	—
Swampscott	188,500.00	—	—	50,550.00	11,400.00	—	375,000.00	96,000.00
Lyndown	147,500.00	—	—	8,500.00	—	—	250,000.00	—
Reading	—	20,000.00	—	23,000.00	25,800.00	—	355,000.00	—
Ware	—	20,000.00	—	18,850.00	—	—	200,000.00	—
Marblehead	44,000.00	—	—	16,000.00	10,000.00	—	385,000.00	73,000.00
Hudson	15,000.00	—	—	22,800.00	17,050.00	—	60,000.00	—
—	112,000.00	—	—	12,000.00	4,000.00	—	165,000.00	—
Montague	—	30,000.00	15,000.00	4,000.00	2,000.00	—	180,000.00	15,000.00
Rockland	—	—	—	25,000.00	—	—	50,000.00	—
Maynard	75,000.00	—	26,000.00	11,000.00	—	—	275,000.00	—
Stoughton	16,400.00	1,800.00	—	16,000.00	3,500.00	—	175,000.00	—
Whitman	3,000.00	—	—	60,000.00	34,500.00	—	400,000.00	—
Lexington	122,500.00	22,000.00	—	22,000.00	10,000.00	2,000.00	233,000.00	—
Concord	3,000.00	—	—	26,000.00	13,000.00	—	200,000.00	—
Franklin	38,000.00	15,000.00	—	9,270.00	—	—	125,000.00	48,333.33
Grafton	46,000.00	—	—	18,000.00	9,000.00	—	230,000.00	—
North Andover	55,000.00	—	6,000.00	11,000.00	2,000.00	—	90,000.00	—
South Hadley	46,000.00	—	—	10,000.00	43,500.00	—	120,000.00	—
Mansfield	—	—	—	29,386.00	—	—	10,000.00	—
Chelmsford	134,444.00	—	—	8,000.00	—	—	80,000.00	—
Spencer	4,000.00	—	—	43,000.00	10,000.00	—	300,000.00	—
Walpole	11,300.00	2,854.00	—	14,500.00	—	—	120,000.00	—
Millbury	—	—	—	30,500.00	—	—	138,000.00	—
Great Barrington	10,000.00	—	—	9,000.00	—	—	147,000.00	—
Dracut	9,000.00	—	195.23	11,150.00	25,000.00	—	90,000.00	—
Westborough	—	—	—	34,500.00	5,500.00	—	165,000.00	—
Agawam	60,000.00	—	—	17,500.00	5,500.00	—	160,000.00	—
Winchendon	3,500.00	—	—	15,075.00	8,000.00	—	160,000.00	—
Uxbridge	44,000.00	—	10,000.00	35,000.00	—	—	120,000.00	—
Hingham	20,000.00	—	—	12,000.00	9,350.00	—	150,000.00	42,000.00
Iswich	119,150.00	—	—	16,000.00	—	—	40,000.00	—
Amherst	—	—	—	19,500.00	7,000.00	—	170,000.00	—
Amherst	25,500.00	49,000.00	—	5,700.00	5,500.00	—	207,000.00	—
Abington	—	—	6,915.47	17,250.00	8,300.00	—	167,000.00	—
Shrewsbury	—	40,000.00	—	39,000.00	—	—	250,000.00	—
Barnstable	—	—	—	9,100.00	1,300.00	—	85,000.00	—
Randolph	73,300.00	—	—	16,050.00	—	—	50,000.00	—
Wareham	40,000.00	—	—	8,000.00	—	—	100,000.00	—
Easton	—	—	—	17,000.00	—	—	230,000.00	—
Orange	—	—	—	—	—	—	25,000.00	—
Monson	—	8,000.00	—	—	—	—	—	—
79 Towns	\$3,833,144.00	\$1,722,754.00	\$21,485,000.00	\$2,717,412.75	\$854,966.66	\$9,000.00	\$21,413,000.00	\$667,533.33
			\$16,038.04					\$6,151.14

TABLE V. — *Sinking and Loan Fund Payments to the State — 1925.*

TOWNS. (Population over 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Brookline	\$43,194.60	\$27,788.55	\$5,543.76	\$9,862.29
Watertown	13,789.31	8,547.45	1,703.49	3,538.37
Arlington	17,466.60	11,056.56	3,189.38	3,220.66
Weymouth	896.43	—	896.43	—
Winthrop	8,886.49	5,969.03	838.99	2,078.47
Wakefield	6,663.76	5,843.09	820.67	—
Belmont	10,733.46	6,623.86	2,089.16	2,020.44
Dedham	4,619.23	3,825.82	793.41	—
Braintree	726.21	—	726.21	—
Milton	8,172.75	5,468.13	1,092.28	1,612.34
Saugus	423.81	—	423.81	—
Winchester	8,301.32	7,278.69	1,022.63	—
Stoneham	4,445.71	2,896.36	405.29	1,144.06
Wellesley	7,073.01	5,897.37	1,175.64	—
Needham	660.15	—	660.15	—
Swampscott	2,434.17	—	782.26	1,651.91
Reading	3,677.12	3,677.12	—	—
Lexington	4,109.66	3,022.29	—	1,087.37
Hingham	488.25	—	488.25	—
Canton	365.35	—	365.35	—
Totals	\$147,127.39	\$97,894.32	\$23,017.16	\$26,215.91

The following towns over 5,000 population made no sinking and loan fund payments in 1925 to the State on account of Metropolitan sewer, park and water systems: —

Abington	Easthampton	Middleborough	Shrewsbury
Adams	Easton	Millford	Southbridge
Agawam	Fairhaven	Millbury	South Hadley
Amesbury	Framingham	Monson	Spencer
Amherst	Franklin	Montague	Stoughton
Andover	Grafton	Natick	Uxbridge
Athol	Great Barrington	North Andover	Walpole
Barnstable	Greenfield	North Attleborough	Ware
Bridgewater	Hudson	Northbridge	Wareham
Chelmsford	Ipswich	Norwood	Webster
Clinton	Ludlow	Orange	Westborough
Concord	Mansfield	Palmer	West Springfield
Danvers	Marblehead	Plymouth	Whitman
Dartmouth	Maynard	Randolph	Winchendon
Dracut	Methuen	Rockland	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1925.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline	\$230,339.60	\$187,145.00	—	\$43,194.60	81.2	—	18.8
Watertown	183,789.31	170,000.00	—	13,789.31	92.5	—	7.5
Arlington	127,966.60	105,500.00	\$5,000.00	17,466.60	82.4	3.9	13.7
Framingham	110,800.00	109,500.00	1,300.00	—	98.8	1.2	—
Methuen	115,262.20	110,700.00	4,562.20	—	96.0	4.0	—
Weymouth	47,396.43	46,500.00	—	896.43	98.1	—	1.9
Winthrop	89,586.49	80,700.00	—	8,886.49	90.1	—	9.9
Wakefield	108,513.76	101,850.00	—	6,663.76	93.9	—	6.1
Southbridge	39,410.00	39,410.00	—	—	100.0	—	—
West Springfield	109,500.00	104,500.00	5,000.00	—	95.4	4.6	—
Belmont	98,690.79	86,000.00	1,957.33	10,733.46	87.1	2.0	10.9
Greenfield	67,000.00	67,000.00	—	—	100.0	—	—
Millford	30,500.00	30,500.00	—	—	100.0	—	—
Clinton	19,500.00	19,500.00	—	—	100.0	—	—
Norwood	100,100.00	100,100.00	—	—	100.0	—	—
Dedham	42,594.23	37,975.00	—	4,619.23	89.2	—	10.8
Adams	48,000.00	48,000.00	—	—	100.0	—	—
Webster	25,871.75	25,871.75	—	—	100.0	—	—
Braintree	23,726.21	23,000.00	—	726.21	96.9	—	3.1
Plymouth	64,566.66	64,566.66	—	—	100.0	—	—

¹ Serial loans amounting to \$1,500 were paid from sinking funds.

TABLE VI.—*Method of Meeting Debt Requirements from Taxation — 1925 —*
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Natick	\$60,868.07	\$33,900.00	\$26,968.07	—	55.7	44.3	—
Milton	69,172.75	61,000.00	—	\$8,172.75	88.2	—	11.8
Saugus	35,387.16	34,963.35	—	423.81	98.8	—	1.2
Danvers	43,355.26	36,200.00	7,155.26	—	83.5	16.5	—
Easthampton	25,500.00	25,500.00	—	—	100.0	—	—
Winchester	69,301.32	61,000.00	—	8,301.32	88.0	—	12.0
Amesbury	35,750.00	35,750.00	—	—	100.0	—	—
Palmer	27,800.00	27,800.00	—	—	100.0	—	—
Fairhaven	36,805.00	36,805.00	—	—	100.0	—	—
Andover	68,500.00	68,500.00	—	—	100.0	—	—
Northbridge	23,000.00	23,000.00	—	—	100.0	—	—
North Attleborough	28,000.00	28,000.00	—	—	100.0	—	—
Athol	51,000.00	51,000.00	—	—	100.0	—	—
Bridgewater	16,000.00	16,000.00	—	—	100.0	—	—
Middleborough	12,150.00	12,150.00	—	—	100.0	—	—
Stoneham	31,445.71	27,000.00	—	4,445.71	85.9	—	14.1
Wellesley	72,573.01	65,500.00	—	7,073.01	90.3	—	9.7
Dartmouth	35,875.00	35,875.00	—	—	100.0	—	—
Needham	44,060.15	43,400.00	—	660.15	98.5	—	1.5
Swampscott	68,378.73	65,944.56	2	2,434.17	96.4	—	3.6
Ludlow	8,500.00	8,500.00	—	—	100.0	—	—
Reading	52,477.12	48,800.00	—	3,677.12	93.0	—	7.0
Ware	18,850.00	18,850.00	—	—	100.0	—	—
Marblehead	26,000.00	26,000.00	—	—	100.0	—	—
Hudson	39,850.00	39,850.00	—	—	100.0	—	—
Montague	16,000.00	16,000.00	—	—	100.0	—	—
Rockland	6,000.00	6,000.00	—	—	100.0	—	—
Maynard	25,000.00	25,000.00	—	—	100.0	—	—
Stoughton	11,000.00	11,000.00	—	—	100.0	—	—
Whitman	19,500.00	19,500.00	—	—	100.0	—	—
Lexington	100,609.66	96,500.00	—	4,109.66	95.9	—	4.1
Concord	41,720.00	32,000.00	9,720.00	—	76.7	23.3	—
Franklin	39,000.00	39,000.00	—	—	100.0	—	—
Grafton	9,270.00	9,270.00	—	—	100.0	—	—
North Andover	22,000.00	22,000.00	—	—	100.0	—	—
South Hadley	13,000.00	13,000.00	—	—	100.0	—	—
Mansfield	28,500.00	28,500.00	—	—	100.0	—	—
Chelmsford	29,386.00	29,386.00	—	—	100.0	—	—
Spencer	8,000.00	8,000.00	—	—	100.0	—	—
Walpole	53,000.00	53,000.00	—	—	100.0	—	—
Millbury	14,500.00	14,500.00	—	—	100.0	—	—
Great Barrington	30,500.00	30,500.00	—	—	100.0	—	—
Dracut	9,000.00	9,000.00	—	—	100.0	—	—
Westborough	14,466.05	11,150.00	3,316.05	—	77.1	22.9	—
Agawam	40,000.00	40,000.00	—	—	100.0	—	—
Winchendon	23,000.00	23,000.00	—	—	100.0	—	—
Uxbridge	23,075.00	23,075.00	—	—	100.0	—	—
Hingham	35,488.25	35,000.00	—	488.25	98.6	—	1.4
Ipswich	21,350.00	21,350.00	—	—	100.0	—	—
Amherst	16,720.00	16,720.00	—	—	100.0	—	—
Canton	26,865.35	26,500.00	—	365.35	98.6	—	1.4
Abington	11,200.00	11,200.00	—	—	100.0	—	—
Shrewsbury	25,550.00	25,550.00	—	—	100.0	—	—
Barnstable	39,000.00	39,000.00	—	—	100.0	—	—
Randolph	10,400.00	10,400.00	—	—	100.0	—	—
Wareham	16,050.00	16,050.00	—	—	100.0	—	—
Easton	8,000.00	8,000.00	—	—	100.0	—	—
Orange	17,000.00	17,000.00	—	—	100.0	—	—
79 Towns	\$3,487,863.62	\$3,275,757.32	\$64,978.91	\$147,127.39	93.9	1.9	4.2

¹ Includes \$12,963.35 anticipation serial loan paid from revenue.
² Includes \$3,994.56 anticipation serial loan paid from revenue.
³ Serial loans amounting to \$5,000 were paid from offset to outlays.
⁴ Includes \$720 paid Hampden County on account of Connecticut River bridge.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1925					CASH AT END OF 1925				
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts
Brookline . . .	\$305,795.94	\$300,979.37	—	\$3,404.17	\$1,412.40	\$228,136.79	\$222,124.22	—	\$4,715.42	\$1,297.15
Watertown . . .	611,390.38	611,346.82	—	—	—	307,611.77	307,545.47	—	66.30	—
Arlington . . .	150,186.23	145,979.28	\$10.95	—	\$4,196.00	58,700.16	57,678.30	—	—	\$1,021.86
Framingham . . .	257,658.16	255,408.88	449.50	805.26	994.52	275,748.24	275,748.24	—	229.97	1,145.38
Methuen . . .	187,315.55	183,394.36	3,921.19	—	—	72,606.98	62,280.44	\$10,326.54	—	—
Weymouth . . .	48,004.05	47,652.80	—	—	275.87	196,141.33	190,250.95	—	—	5,545.38
Winthrop . . .	245,792.16	245,648.46	—	—	—	110,897.41	110,710.71	—	—	186.70
Wakefield . . .	199,942.03	192,882.89	—	—	425.00	93,040.00	85,585.78	—	—	425.00
Southbridge . . .	54,925.53	54,355.30	—	290.00	—	88,146.65	87,750.64	—	—	116.81
West Springfield . . .	323,384.82	320,232.11	2,046.14	—	1,106.57	172,295.59	168,611.52	3,306.59	—	347.48
Belmont . . .	114,630.34	113,137.35	902.99	—	—	110,935.27	109,315.28	809.99	—	780.00
Greenfield . . .	103,235.21	101,857.73	—	—	1,377.48	63,664.35	64,548.72	—	—	—
Milford . . .	35,860.08	35,860.08	—	—	—	23,134.14	23,134.14	—	—	—
Clinton . . .	79,658.92	78,843.48	—	10.44	—	77,993.25	76,719.74	—	83.51	—
Norwood . . .	86,944.66	83,235.33	—	1,750.00	—	149,633.25	143,980.25	—	4,425.00	—
Dedham . . .	121,459.62	118,921.70	—	—	1,543.71	118,062.18	115,603.49	—	—	1,408.48
Adams . . .	35,172.28	34,800.09	—	—	372.19	96,596.16	96,330.74	—	—	265.42
Webster . . .	59,285.44	59,045.21	—	—	240.23	87,742.17	87,737.63	—	—	4.54
Braintree . . .	81,792.93	80,963.85	—	—	829.08	121,668.50	120,966.69	—	—	701.81
Plymouth . . .	319,711.16	319,711.16	—	—	—	123,921.57	123,921.57	—	—	—
Natick . . .	169,106.45	167,543.16	177.57	—	1,115.72	132,162.77	131,806.13	—	—	16.64
Milton . . .	78,299.34	63,153.27	—	—	14,182.96	168,102.02	156,695.99	—	202.46	2,789.29
Saugus . . .	27,765.90	27,765.90	—	—	—	17,552.67	17,552.67	—	—	—
Danvers . . .	138,617.99	138,597.06	—	—	20.93	132,541.93	132,436.15	—	—	105.78
Easthampton . . .	94,747.87	94,641.37	—	106.50	—	27,029.73	26,864.83	—	93.40	71.50
Winechester . . .	158,516.69	155,864.05	—	—	2,652.64	95,745.09	93,259.64	—	—	2,485.45
Amesbury . . .	19,891.18	19,536.48	—	—	354.70	62,760.06	62,405.26	—	—	354.70
Palmer . . .	130,137.82	130,137.82	—	—	—	69,249.24	69,249.24	—	—	—
Fairhaven . . .	8,854.76	7,667.49	—	—	—	14,102.95	12,780.62	—	—	—
Andover . . .	113,061.83	108,889.89	—	—	4,171.94	117,290.30	113,989.64	—	—	3,300.66
Northbridge . . .	46,098.69	46,098.69	—	—	—	87,190.83	87,190.83	—	—	—
North Attleborough . . .	38,987.34	37,456.31	—	—	32.64	36,220.81	34,591.17	—	—	55.62
Athol . . .	66,785.53	66,720.31	—	—	—	83,654.55	83,589.31	—	—	65.24
Bridgewater . . .	39,483.20	39,405.19	—	4.25	21.24	130,098.02	130,032.53	—	—	25.97
Middleborough . . .	25,308.77	24,615.80	—	—	174.97	30,636.80	29,407.30	—	4.50	—
Stoughton . . .	31,601.53	31,601.53	—	—	—	39,323.67	39,323.67	—	—	—
Wellesley . . .	77,269.17	77,269.17	—	—	—	104,880.57	104,880.57	—	—	—

PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1925**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tewksbury POPULATION 4,985	Foxborough POPULATION 4,934	Auburn POPULATION 4,927	Billerica POPULATION 4,913
REVENUE.	\$118,073.98	\$133,315.72	\$164,324.63	\$272,122.21
General	111,820.35	128,140.06	157,177.25	229,211.79
<i>Taxes</i>	<i>103,438.95</i>	<i>126,970.86</i>	<i>142,456.48</i>	<i>223,470.89</i>
Property, poll, and income	97,192.91	119,871.66	137,835.17	202,547.40
Corporation, bank, etc.	6,246.04	7,099.20	4,621.31	20,923.49
<i>Licenses and permits</i>	<i>176.00</i>	<i>231.50</i>	<i>30.00</i>	<i>608.50</i>
<i>Fines and forfeits</i>	<i>341.59</i>	<i>160.00</i>	<i>144.65</i>	<i>1,500.75</i>
<i>Grants and gifts</i>	<i>7,863.81</i>	<i>777.70</i>	<i>14,546.12</i>	<i>3,631.65</i>
For expenses	7,863.81	777.70	14,546.12	3,631.65
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	6,253.63	5,175.66	7,147.38	42,910.42
<i>Special assessments</i>	<i>1,273.34</i>	<i>390.33</i>	—	<i>806.11</i>
To meet expenses	1,273.34	200.33	—	31.11
To meet outlays	—	190.00	—	275.00
<i>Privileges</i>	—	—	—	<i>25.00</i>
<i>Departmental</i>	<i>3,006.38</i>	<i>1,909.34</i>	<i>2,920.58</i>	<i>14,605.93</i>
General government	808.74	10.60	274.75	105.33
Protection of persons and property	784.28	80.51	160.92	198.09
Health and sanitation	—	57.85	61.29	614.05
Highways	180.25	380.00	282.00	1,814.64
Charities	1,001.00	—	1,702.75	9,626.36
Soldiers' benefits	102.00	624.00	276.00	620.24
Schools	109.11	651.45	3.74	1,627.22
Libraries	21.00	62.93	13.13	—
Recreation	—	—	—	—
Unclassified	—	35.00	143.00	—
<i>Public service enterprises</i>	—	—	—	<i>18,396.09</i>
Electric light	—	—	—	—
Water	—	—	—	18,396.09
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>1,362.24</i>	<i>1,462.02</i>
<i>Interest</i>	<i>1,973.91</i>	<i>2,882.09</i>	<i>2,864.56</i>	<i>8,125.27</i>
On sinking funds	—	—	—	3,409.79
On trust and investment funds	38.25	641.59	177.29	1,045.39
All other	1,935.66	2,241.40	2,687.27	3,670.09
NON-REVENUE.	\$81,404.61	\$179,829.86	\$144,438.37	\$212,994.54
Offsets to outlays	—	7,617.88	125.00	71,489.47
<i>Departmental</i>	—	<i>7,617.88</i>	<i>125.00</i>	<i>69,709.57</i>
<i>Public service enterprises</i>	—	—	—	<i>1,779.90</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	70,000.00	156,500.00	128,000.00	108,145.00
<i>Loans, general purposes</i>	—	<i>21,500.00</i>	<i>18,000.00</i>	<i>58,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>135,000.00</i>	<i>110,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>145.00</i>
Transfers	969.41	225.65	42.02	3,017.99
<i>From sinking funds</i>	—	—	—	—
All other	969.41	225.65	42.02	3,017.99
Refunds	237.66	783.05	1,232.40	230.05
Agency, trust, and investment	10,197.54	14,703.28	15,036.95	30,112.03
<i>Taxes and licenses for State</i>	<i>5,760.00</i>	<i>8,040.00</i>	<i>8,040.00</i>	<i>15,360.00</i>
<i>Taxes for county</i>	<i>4,387.31</i>	<i>6,349.51</i>	<i>5,334.00</i>	<i>11,699.49</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>50.23</i>	<i>313.77</i>	<i>1,662.95</i>	<i>3,052.54</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$118,073.98	\$140,933.60	\$164,449.63	\$313,611.68
Premiums	—	—	—	145.00
Municipal indebtedness	70,000.00	156,500.00	128,000.00	108,000.00
Transfers and refunds	1,207.07	1,008.70	1,274.42	3,248.04
Agency, trust, and investment	10,197.54	14,703.28	15,036.95	30,112.03
Total receipts	\$199,478.59	\$313,145.58	\$308,761.00	\$485,116.75
Balance on hand, including funds	38,510.61	35,676.63	1,098.13	59,703.95
GRAND TOTAL	\$237,989.20	\$348,822.21	\$309,859.13	\$544,820.70

Graded According to Population of 1925.

PAYMENTS.	Tewksbury POPULATION 4,985	Foxborough POPULATION 4,934	Auburn POPULATION 4,927	Billerica POPULATION 4,913
Maintenance	\$94,264.55	\$107,322.68	\$126,448.73	\$230,352.66
<i>Departmental</i>	<i>94,188.80</i>	<i>107,322.68</i>	<i>124,343.88</i>	<i>211,591.07</i>
General government	9,032.45	5,835.32	6,785.02	12,384.54
Protection of persons and property	7,573.37	15,355.22	5,055.73	30,550.99
Health and sanitation	1,607.25	3,035.48	3,716.69	8,569.14
Highways	23,872.37	21,007.90	19,862.94	56,858.99
Charities	2,977.50	-8,198.27	7,452.83	13,685.83
Soldiers' benefits	80.00	368.00	475.00	3,307.24
Schools	46,645.08	49,843.56	78,098.61	82,050.17
Libraries	1,300.19	1,917.49	1,385.92	645.50
Recreation	159.00	145.03	—	920.82
Pensions	—	—	—	—
Unclassified	941.59	1,616.41	1,510.64	2,617.85
<i>Public service enterprises</i>	<i>25.00</i>	<i>—</i>	<i>18.50</i>	<i>15,163.60</i>
Electric light	—	—	—	—
Water	—	—	—	15,163.60
All other	25.00	—	18.50	—
<i>Cemeteries</i>	<i>50.75</i>	<i>—</i>	<i>2,086.85</i>	<i>3,597.99</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,729.75	4,573.29	4,222.26	12,549.06
<i>Loans, general purposes</i>	<i>4,729.75</i>	<i>4,573.29</i>	<i>4,222.26</i>	<i>4,634.06</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,915.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,936.84	50,216.02	38,445.64	143,590.14
<i>Departmental</i>	<i>22,936.84</i>	<i>50,216.02</i>	<i>38,445.64</i>	<i>136,799.47</i>
General government	—	—	172.05	156.60
Protection of persons and property	1,800.00	11,395.81	351.76	365.00
Health and sanitation	—	1,609.40	—	—
Highways	3,500.00	11,891.81	31,388.94	83,613.34
Charities	—	—	760.00	—
Schools	17,636.84	25,319.00	5,772.89	51,986.25
Libraries	—	—	—	—
Recreation	—	—	—	678.28
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,332.47</i>
Electric light	—	—	—	—
Water	—	—	—	6,332.47
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>368.20</i>
Municipal indebtedness	96,460.00	162,000.00	88,250.00	75,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,400.00</i>	<i>12,000.00</i>	<i>8,250.00</i>	<i>25,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>150,000.00</i>	<i>80,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	969.41	225.65	42.02	3,017.99
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,800.00</i>
<i>All other</i>	<i>969.41</i>	<i>225.65</i>	<i>42.02</i>	<i>1,217.99</i>
Refunds	237.66	783.05	1,232.40	230.05
Agency, trust, and investment	10,197.54	15,286.33	15,051.24	36,137.53
<i>Taxes and licenses for State</i>	<i>5,760.00</i>	<i>8,040.00</i>	<i>8,040.00</i>	<i>15,360.00</i>
<i>Taxes for county</i>	<i>4,387.31</i>	<i>6,349.51</i>	<i>5,334.00</i>	<i>11,699.49</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>50.23</i>	<i>896.82</i>	<i>1,677.24</i>	<i>9,078.04</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$98,994.30	\$111,895.97	\$130,670.99	\$242,901.72
Permanent debt (except from sinking funds)	11,400.00	12,000.00	8,250.00	25,500.00
Sinking fund requirements from revenue	—	—	—	1,800.00
Outlays	22,936.84	50,216.02	38,445.64	143,590.14
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,000.00	150,000.00	80,000.00	50,000.00
Transfers (except to sinking funds) and refunds	1,207.07	1,008.70	1,274.42	1,448.04
Agency, trust, and investment	10,197.54	15,286.33	15,051.24	36,137.53
Total payments	\$229,735.75	\$340,407.02	\$273,692.29	\$501,287.43
Balance on hand, including funds	8,253.45	8,415.19	36,166.84	43,533.27
GRAND TOTAL	\$237,989.20	\$348,822.21	\$309,859.13	\$544,820.70

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Somerset POPULATION 4,818	Blackstone POPULATION 4,802	Falmouth POPULATION 4,694	Dudley POPULATION 4,594
REVENUE.	\$165,452.44	\$99,639.68	\$452,011.15	\$178,778.08
General	157,855.12	94,949.29	382,167.63	159,517.53
Taxes	155,514.58	87,175.37	377,702.33	156,503.62
Property, poll, and income	150,807.74	86,019.27	374,028.91	129,974.22
Corporation, bank, etc.	4,706.84	1,156.10	3,678.42	26,529.40
Licenses and permits	225.86	1,279.70	864.83	143.00
Fines and forfeits	530.70	2,137.90	1,103.30	1,171.00
Grants and gifts	1,594.43	4,366.32	2,792.17	1,699.91
For expenses	1,594.48	4,356.32	2,792.17	1,699.91
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	7,597.32	4,690.39	69,843.52	19,260.55
Special assessments	—	—	1,253.40	719.79
To meet expenses	—	—	—	84.86
To meet outlays	—	—	1,253.40	634.93
Privileges	—	—	—	—
Departmental	5,748.23	4,429.37	7,946.30	3,977.55
General government	574.65	—	560.00	283.00
Protection of persons and property	94.44	—	1,311.40	58.67
Health and sanitation	—	—	720.69	—
Highways	64.25	50.00	1,616.02	877.05
Charities	3,218.27	625.12	1,121.97	2,353.54
Soldiers' benefits	590.00	138.00	414.00	117.00
Schools	1,046.44	3,612.25	963.79	256.74
Libraries	48.00	—	61.63	31.55
Recreation	—	—	1,151.10	—
Unclassified	112.18	4.00	25.70	—
Public service enterprises	—	—	56,837.08	12,288.48
Electric light	—	—	—	—
Water	—	—	56,837.08	12,288.48
All other	—	—	—	—
Cemeteries	269.00	—	1,131.71	209.45
Interest	1,580.09	261.02	2,675.03	2,074.28
On sinking funds	—	—	—	—
On trust and investment funds	—	—	1,487.27	—
All other	1,580.09	261.02	1,187.76	2,074.28
NON-REVENUE.	\$134,130.51	\$125,336.51	\$355,033.72	\$128,468.06
Offsets to outlays	50.00	—	414.65	—
Departmental	50.00	—	414.65	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	120,562.50	115,700.00	280,000.00	109,000.00
Loans, general purposes	90,000.00	35,700.00	12,000.00	34,000.00
Loans, public service enterprises	—	—	23,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	80,000.00	240,000.00	75,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	562.50	—	—	—
Transfers	672.68	—	200.00	—
From sinking funds	—	—	—	—
All other	672.68	—	200.00	—
Refunds	133.94	115.18	3,338.96	261.45
Agency, trust, and investment	12,711.39	9,521.33	71,080.11	19,206.61
Taxes and licenses for State	8,280.00	5,657.01	20,400.00	10,800.00
Taxes for county	3,706.05	3,742.00	47,321.36	7,165.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	725.34	122.32	3,358.75	1,241.61
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$165,502.44	\$99,639.68	\$452,425.80	\$178,778.08
Premiums	562.50	—	—	—
Municipal indebtedness	120,000.00	115,700.00	280,000.00	109,000.00
Transfers and refunds	806.62	115.18	3,538.96	261.45
Agency, trust, and investment	12,711.39	9,521.33	71,080.11	19,206.61
Total receipts	\$299,582.95	\$224,976.19	\$807,044.87	\$307,246.14
Balance on hand, including funds	19,715.05	16,680.65	112,422.33	25,592.02
GRAND TOTAL	\$319,298.00	\$241,656.84	\$920,467.20	\$332,838.16

Graded According to Population of 1925 — Continued.

PAYMENTS.	Somerset POPULATION 4,818	Blackstone POPULATION 4,802	Falmouth POPULATION 4,694	Dudley POPULATION 4,594
Maintenance	\$112,973.93	\$71,926.05	\$317,639.92	\$134,253.11
<i>Departmental</i>	<i>112,684.93</i>	<i>71,926.05</i>	<i>295,492.29</i>	<i>126,282.85</i>
General government	9,451.73	4,207.68	20,486.28	5,399.52
Protection of persons and property	7,582.94	4,751.74	46,495.94	12,748.04
Health and sanitation	4,152.01	291.75	10,229.40	5,526.66
Highways	23,315.46	11,780.65	69,500.61	20,584.36
Charities	9,947.46	4,523.56	15,642.41	16,100.14
Soldiers' benefits	1,156.75	335.74	758.00	623.75
Schools	54,154.88	43,981.10	113,251.61	62,637.85
Libraries	821.90	618.36	4,446.99	976.75
Recreation	1,038.61	—	9,893.59	—
Pensions	—	—	—	—
Unclassified	1,063.19	1,435.47	6,787.46	1,685.78
<i>Public service enterprises</i>	<i>20.00</i>	<i>—</i>	<i>20,722.26</i>	<i>7,339.09</i>
Electric light	—	—	—	—
Water	—	—	20,149.04	7,339.09
All other	20.00	—	573.22	—
<i>Cemeteries</i>	<i>269.00</i>	<i>—</i>	<i>1,426.37</i>	<i>631.17</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,322.51	4,975.53	17,086.62	6,420.00
<i>Loans, general purposes</i>	<i>5,322.51</i>	<i>4,975.53</i>	<i>10,707.87</i>	<i>4,530.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,378.75</i>	<i>1,890.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	76,207.75	58,174.07	165,043.52	57,005.71
<i>Departmental</i>	<i>76,207.75</i>	<i>58,174.07</i>	<i>113,091.53</i>	<i>57,005.71</i>
General government	—	—	—	—
Protection of persons and property	500.00	862.50	6,014.91	—
Health and sanitation	—	—	1,741.40	4,094.12
Highways	8,263.22	53,777.07	24,983.34	3,693.36
Charities	368.50	—	—	—
Schools	65,037.21	3,534.50	68,630.48	49,218.23
Libraries	—	—	—	—
Recreation	—	—	5,141.40	—
Unclassified	2,038.82	—	6,580.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>51,951.99</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	51,951.99	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	63,000.00	85,000.00	271,000.00	92,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,000.00</i>	<i>5,000.00</i>	<i>31,000.00</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>80,000.00</i>	<i>240,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	672.68	—	200.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>672.68</i>	<i>—</i>	<i>200.00</i>	<i>—</i>
Refunds	133.94	115.18	3,338.96	261.45
Agency, trust, and investment	12,711.39	9,521.33	70,887.07	19,206.61
<i>Taxes and licenses for State</i>	<i>8,280.00</i>	<i>5,657.01</i>	<i>20,400.00</i>	<i>10,800.00</i>
<i>Taxes for county</i>	<i>3,706.05</i>	<i>3,742.00</i>	<i>47,321.36</i>	<i>7,165.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>725.34</i>	<i>122.32</i>	<i>3,165.71</i>	<i>1,241.61</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$118,296.44	\$76,901.58	\$334,726.54	\$140,673.11
Permanent debt (except from sinking funds)	13,000.00	5,000.00	31,000.00	17,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	76,207.75	58,174.07	165,043.52	57,005.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	80,000.00	240,000.00	75,000.00
Transfers (except to sinking funds) and refunds	806.62	115.18	3,538.96	261.45
Agency, trust, and investment	12,711.39	9,521.33	70,887.07	19,206.61
Total payments	\$271,022.20	\$229,712.16	\$845,196.09	\$309,146.88
<i>Balance on hand, including funds</i>	<i>48,275.80</i>	<i>11,944.68</i>	<i>75,271.11</i>	<i>23,691.28</i>
GRAND TOTAL	\$319,298.00	\$241,656.84	\$920,467.20	\$332,838.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Templeton POPULATION 4,368	Westport POPULATION 4,207	Seekonk POPULATION 4,191	Acushnet POPULATION 4,135
REVENUE.	\$144,981.93	\$176,768.02	\$125,457.65	\$120,695.00
General	114,684.57	169,778.33	115,041.53	115,105.19
Taxes	113,449.59	165,340.28	104,948.76	102,501.68
Property, poll, and income	106,007.46	158,592.90	103,745.45	99,099.13
Corporation, bank, etc.	7,442.13	6,747.38	1,203.31	3,402.55
Licenses and permits	155.50	939.50	212.50	152.00
Fines and forfeits	333.80	195.40	647.85	252.87
Grants and gifts	744.68	3,303.15	9,232.42	12,198.64
For expenses	744.68	3,303.15	9,232.42	2,198.64
For outlays	—	—	—	10,000.00
All other	—	—	—	—
Commercial	30,297.36	6,989.69	10,416.12	5,589.81
Special assessments	—	—	129.25	—
To meet expenses	—	—	129.25	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	3,740.56	749.64	8,515.43	778.93
General government	—	—	30.25	10.35
Protection of persons and property	80.81	90.81	79.10	72.83
Health and sanitation	—	32.00	—	297.66
Highways	—	28.10	—	22.35
Charities	1,813.21	7.55	7,822.42	198.50
Soldiers' benefits	212.00	144.00	490.00	120.00
Schools	1,444.46	191.27	78.31	5.90
Libraries	190.08	—	15.35	44.34
Recreation	—	—	—	—
Unclassified	—	255.91	—	7.00
Public service enterprises	22,976.14	2,711.14	—	—
Electric light	22,976.14	—	—	—
Water	—	—	—	—
All other	—	2,711.14	—	—
Cemeteries	792.42	878.17	30.00	181.27
Interest	2,783.24	2,650.74	1,741.44	4,629.61
On sinking funds	—	—	—	—
On trust and investment funds	893.49	—	359.04	2,503.44
All other	1,894.75	2,650.74	1,382.40	2,126.17
NON-REVENUE.	\$92,033.26	\$276,584.66	\$126,682.47	\$136,107.68
Offsets to outlays	—	4,000.00	26,014.38	6,000.00
Departmental	—	4,000.00	26,014.38	6,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	70,001.50	255,000.00	89,500.00	103,275.82
Loans, general purposes	—	30,000.00	22,500.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	70,000.00	225,000.00	67,000.00	100,000.00
Unpaid warrants or orders, current year	—	—	—	3,275.82
Premiums	1.50	—	—	—
Transfers	649.50	68.16	—	134.30
From sinking funds	—	—	—	—
All other	649.50	68.16	—	134.30
Refunds	699.94	148.52	619.15	209.34
Agency, trust, and investment	20,682.32	17,367.98	10,548.94	26,488.22
Taxes and licenses for State	7,680.00	10,440.00	7,080.00	7,440.00
Taxes for county	5,095.00	4,672.84	3,168.94	3,330.07
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,907.32	2,255.14	300.00	524.39
All other	—	—	—	15,193.76
RECAPITULATION.				
Revenue and offsets to outlays	\$144,981.93	\$180,768.02	\$151,472.03	\$126,695.00
Premiums	1.50	—	—	—
Municipal indebtedness	70,000.00	255,000.00	89,500.00	103,275.82
Transfers and refunds	1,349.44	216.68	619.15	343.64
Agency, trust, and investment	20,682.32	17,367.98	10,548.94	26,488.22
Total receipts	\$237,015.19	\$453,352.68	\$252,140.12	\$256,802.68
Balance on hand, including funds	29,052.34	24,253.02	5,098.07	8,505.55
GRAND TOTAL	\$266,067.53	\$477,605.70	\$257,238.19	\$265,308.23

Graded According to Population of 1925 — Continued.

PAYMENTS.	Templeton POPULATION 4,368	Westport POPULATION 4,207	Seekonk POPULATION 4,191	Acushnet POPULATION 4,135
Maintenance	\$107,962.46	\$147,595.33	\$87,665.86	\$99,435.09
Departmental	91,705.42	143,297.44	87,659.61	99,372.49
General government	6,082.65	11,511.96	4,425.97	6,933.79
Protection of persons and property	5,018.90	5,267.79	3,057.50	5,073.43
Health and sanitation	1,829.43	9,885.86	3,296.57	5,120.35
Highways	17,624.37	30,395.81	24,051.77	18,311.53
Charities	8,133.15	10,369.47	10,115.00	5,473.62
Soldiers' benefits	198.00	864.00	512.00	792.40
Schools	48,214.10	73,063.26	41,535.11	55,549.62
Libraries	2,936.69	776.79	398.99	913.95
Recreation	—	—	—	20.50
Pensions	—	—	—	—
Unclassified	1,668.13	1,162.50	246.70	1,083.30
Public service enterprises	14,759.92	3,221.22	—	—
Electric light	14,759.92	—	—	—
Water	—	—	—	—
All other	—	3,221.22	—	—
Cemeteries	1,497.12	1,076.67	26.25	162.60
Administration of trust funds	—	—	—	—
Interest	6,199.82	10,650.23	3,172.83	5,399.06
Loans, general purposes	5,839.10	10,650.23	3,172.83	5,399.06
Loans, public service enterprises	360.72	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	18,394.58	51,604.50	53,273.75	26,105.24
Departmental	13,502.74	51,604.50	53,273.75	26,105.24
General government	—	474.65	—	157.52
Protection of persons and property	7,063.67	—	3,465.50	—
Health and sanitation	—	—	—	—
Highways	3,369.61	48,251.33	28,163.77	15,483.45
Charities	—	1,300.00	—	—
Schools	3,069.46	1,578.52	21,644.48	423.33
Libraries	—	—	—	—
Recreation	—	—	—	10,040.94
Unclassified	—	—	—	—
Public service enterprises	4,891.84	—	—	—
Electric light	4,891.84	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	77,716.66	226,650.00	86,000.00	104,950.00
From sinking funds	—	—	—	—
From revenue and other sources	7,716.66	26,650.00	6,000.00	4,950.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	70,000.00	200,000.00	80,000.00	100,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	649.50	68.16	—	134.30
To sinking funds from revenue	—	—	—	—
All other	649.50	68.16	—	134.30
Refunds	699.94	148.52	619.15	209.34
Agency, trust, and investment	20,840.88	17,065.86	10,248.94	28,877.70
Taxes and licenses for State	7,680.00	10,440.00	7,080.00	7,440.00
Taxes for county	5,095.00	4,672.84	3,168.94	3,330.07
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	8,065.88	1,953.02	—	3,833.49
All other	—	—	—	14,274.14
RECAPITULATION.				
Maintenance and interest	\$114,162.28	\$158,245.56	\$90,838.69	\$104,834.15
Permanent debt (except from sinking funds)	7,716.66	26,650.00	6,000.00	4,950.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,394.58	51,604.50	53,273.75	26,105.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	200,000.00	80,000.00	100,000.00
Transfers (except to sinking funds) and refunds	1,349.44	216.68	619.15	343.64
Agency, trust, and investment	20,840.88	17,065.86	10,248.94	28,877.70
Total payments	\$232,463.84	\$453,782.60	\$240,980.53	\$265,110.73
Balance on hand, including funds	33,603.69	23,823.10	16,257.66	197.50
GRAND TOTAL	\$266,067.53	\$477,605.70	\$257,238.19	\$265,308.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,110	Dalton POPULATION 4,092	Lee POPULATION 4,058	Oxford POPULATION 4,026
REVENUE.	\$129,570.90	\$180,384.33	\$144,705.12	\$148,977.97
General	122,359.55	164,558.61	136,585.69	132,932.29
Taxes	120,127.26	162,541.48	132,289.11	120,162.84
Property, poll, and income	108,998.85	141,933.52	120,014.42	114,799.43
Corporation, bank, etc.	11,128.41	20,607.96	12,274.69	5,363.41
Licenses and permits	75.00	117.00	137.00	92.50
Fines and forfeits	35.10	26.37	3,384.96	630.00
Grants and gifts	2,122.19	1,863.73	774.62	12,046.95
For expenses	2,122.19	1,863.73	774.62	12,046.95
For outlays	—	—	—	—
All other	—	10.03	—	—
Commercial	7,211.35	15,825.72	8,119.43	16,045.68
Special assessments	182.55	375.26	—	—
To meet expenses	182.55	—	—	—
To meet outlays	—	375.26	—	—
Privileges	—	—	100.00	—
Departmental	4,218.84	8,661.29	3,529.67	10,576.17
General government	106.00	912.10	885.00	1,304.00
Protection of persons and property	42.37	95.77	111.95	121.84
Health and sanitation	132.85	—	79.29	—
Highways	626.85	1,248.22	115.39	298.00
Charities	800.47	2,631.20	564.34	7,925.26
Soldiers' benefits	343.50	456.00	396.00	571.00
Schools	1,959.94	2,850.10	1,377.70	286.56
Libraries	183.86	407.90	—	69.51
Recreation	—	—	—	—
Unclassified	23.00	60.00	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	590.58	436.00	2,075.36
Interest	2,809.96	6,198.69	4,053.76	3,394.16
On sinking funds	—	—	—	—
On trust and investment funds	674.64	5,408.38	—	1,029.98
All other	2,135.32	790.21	4,053.76	2,364.17
NON-REVENUE.	\$140,676.56	\$277,258.76	\$114,334.47	\$109,524.05
Offsets to outlays	5,858.10	—	—	4,000.00
Departmental	5,858.10	—	—	4,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	120,000.00	242,566.22	88,000.00	90,000.00
Loans, general purposes	—	150,000.00	23,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	120,000.00	90,000.00	65,000.00	90,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	2,566.22	—	—
Transfers	136.60	2,510.58	—	638.83
From sinking funds	—	—	—	—
All other	136.60	2,510.58	—	638.83
Refunds	115.84	1.64	1,556.15	320.90
Agency, trust, and investment	14,566.02	32,180.32	24,778.32	14,564.32
Taxes and licenses for State	8,400.00	12,720.00	10,680.00	7,080.00
Taxes for county	5,573.00	14,460.32	12,141.21	4,697.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	593.02	5,000.00	1,957.11	2,787.32
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$135,429.00	\$180,384.33	\$144,705.12	\$152,977.97
Premiums	—	2,566.22	—	—
Municipal indebtedness	120,000.00	240,000.00	88,000.00	90,000.00
Transfers and refunds	252.44	2,512.22	1,556.15	959.73
Agency, trust, and investment	14,566.02	32,180.32	24,778.32	14,564.32
Total receipts	\$270,247.46	\$457,643.09	\$259,039.59	\$258,502.02
Balance on hand, including funds	13,607.31	10,888.63	17,684.62	37,737.96
GRAND TOTAL	\$283,754.77	\$468,531.72	\$276,724.21	\$296,239.98

Graded According to Population of 1925—Continued.

PAYMENTS.	Leicester POPULATION 4,110	Dalton POPULATION 4,092	Lee POPULATION 4,058	Oxford POPULATION 4,026
Maintenance	\$104,486.02	\$140,603.23	\$112,058.32	\$114,669.02
<i>Departmental</i>	<i>104,486.02</i>	<i>137,598.79</i>	<i>111,082.32</i>	<i>112,436.01</i>
General government	7,947.53	11,558.40	9,081.37	6,641.12
Protection of persons and property	9,007.25	9,700.71	2,936.38	7,496.49
Health and sanitation	2,807.47	2,943.09	1,814.11	2,508.78
Highways	24,226.28	25,981.89	26,384.22	20,269.27
Charities	5,475.26	11,439.62	12,180.38	16,310.17
Soldiers' benefits	906.75	312.00	495.50	674.00
Schools	48,928.88	65,481.72	52,038.77	54,247.83
Libraries	2,993.49	4,266.15	2,191.97	1,655.52
Recreation	514.71	2,987.89	1,031.26	935.81
Pensions	—	1,412.88	—	—
Unclassified	1,678.40	3,514.44	2,928.36	1,697.02
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,004.44</i>	<i>976.00</i>	<i>2,233.01</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,548.69	2,584.57	4,415.88	6,852.33
<i>Loans, general purposes</i>	<i>3,548.69</i>	<i>2,584.57</i>	<i>4,415.88</i>	<i>6,852.33</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,070.85	89,952.10	41,059.76	12,153.28
<i>Departmental</i>	<i>18,070.85</i>	<i>89,952.10</i>	<i>41,059.76</i>	<i>12,153.28</i>
General government	—	252.20	—	2,697.50
Protection of persons and property	706.77	—	—	200.00
Health and sanitation	—	1,468.60	—	—
Highways	17,364.08	17,506.13	40,687.83	8,788.93
Charities	—	—	—	—
Schools	—	70,725.17	—	466.85
Libraries	—	—	—	—
Recreation	—	—	371.93	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	128,300.00	96,000.00	78,000.00	129,935.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,300.00</i>	<i>6,000.00</i>	<i>8,000.00</i>	<i>9,935.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>118,000.00</i>	<i>90,000.00</i>	<i>70,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	136.60	2,510.58	—	638.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>136.60</i>	<i>2,510.58</i>	<i>—</i>	<i>638.83</i>
Refunds	115.84	1.64	1,556.15	320.90
Agency, trust, and investment	14,813.14	32,180.32	24,778.32	14,377.69
<i>Taxes and licenses for State</i>	<i>8,400.00</i>	<i>12,720.00</i>	<i>10,680.00</i>	<i>7,080.00</i>
<i>Taxes for county</i>	<i>5,573.00</i>	<i>14,460.32</i>	<i>12,141.21</i>	<i>4,697.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>840.14</i>	<i>5,000.00</i>	<i>1,957.11</i>	<i>2,600.69</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$108,034.71	\$143,187.80	\$116,474.20	\$121,521.35
Permanent debt (except from sinking funds)	10,300.00	6,000.00	8,000.00	9,935.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,070.85	89,952.10	41,059.76	12,153.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	118,000.00	90,000.00	70,000.00	120,000.00
Transfers (except to sinking funds) and refunds	252.44	2,512.22	1,556.15	959.73
Agency, trust, and investment	14,813.14	32,180.32	24,778.32	14,377.69
Total payments	\$269,471.14	\$363,832.44	\$261,868.43	\$278,947.05
<i>Balance on hand, including funds</i>	<i>14,283.63</i>	<i>104,699.28</i>	<i>14,855.78</i>	<i>17,292.93</i>
GRAND TOTAL	\$283,754.77	\$468,531.72	\$276,724.21	\$296,239.98

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamstown POPULATION 4,006	Warren POPULATION 3,950	Rockport POPULATION 3,949	Medfield POPULATION 3,867
REVENUE.	\$183,561.71	\$134,655.17	\$203,658.70	\$94,213.23
General	174,218.16	125,215.05	168,141.16	82,449.98
Taxes	171,774.22	123,851.07	167,384.61	78,633.12
Property, poll, and income	163,529.09	103,156.07	162,637.06	75,821.45
Corporation, bank, etc.	8,245.13	20,695.00	4,727.55	2,801.67
Licenses and permits	659.40	246.50	70.75	149.00
Fines and forfeits	598.25	282.56	139.00	127.00
Grants and gifts	1,186.29	834.93	546.80	3,550.86
For expenses	1,186.29	834.93	546.80	3,550.86
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,343.55	9,440.11	35,517.54	11,763.25
Special assessments	1,493.17	453.43	250.25	337.82
To meet expenses	—	453.43	250.25	337.82
To meet outlays	1,493.17	—	—	—
Privileges	—	—	—	—
Departmental	4,932.81	5,708.61	6,035.08	3,301.72
General government	—	569.64	1,425.88	2,095.35
Protection of persons and property	84.52	239.15	100.89	379.51
Health and sanitation	292.92	173.62	405.48	—
Highways	341.42	91.10	420.00	10.20
Charities	1,107.04	1,829.63	2,326.30	515.66
Soldiers' benefits	582.00	216.00	1,111.00	232.00
Schools	2,376.00	2,438.47	—	2.20
Libraries	148.91	—	243.53	65.00
Recreation	—	31.00	—	—
Unclassified	—	120.00	2.00	1.80
Public service enterprises	—	—	23,118.88	5,726.94
Electric light	—	—	—	—
Water	—	—	21,788.88	5,726.94
All other	—	—	1,330.00	—
Cemeteries	2,406.80	1,375.88	1,820.88	1,287.12
Interest	510.77	1,902.19	4,292.46	1,109.65
On sinking funds	—	—	—	—
On trust and investment funds	165.98	512.43	1,003.67	551.78
All other	344.79	1,389.76	3,288.78	557.87
NON-REVENUE.	\$179,639.55	\$80,147.25	\$239,498.43	\$69,446.53
Offsets to outlays	2,000.00	4,131.02	26,499.55	15,647.46
Departmental	2,000.00	4,131.02	25,535.85	15,647.46
Public service enterprises	—	—	963.70	—
Cemeteries	—	—	—	—
Municipal indebtedness	150,223.60	55,000.00	191,953.95	43,000.00
Loans, general purposes	—	—	120,000.00	—
Loans, public service enterprises	—	—	20,500.00	3,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	150,000.00	55,000.00	50,000.00	40,000.00
Unpaid warrants or orders, current year	223.60	—	—	—
Premiums	—	—	1,453.95	—
Transfers	1,557.00	555.39	90.84	—
From sinking funds	—	—	—	—
All other	1,557.00	555.39	90.84	—
Refunds	9.01	487.39	341.19	43.39
Agency, trust, and investment	25,849.94	19,973.45	20,612.90	10,755.68
Taxes and licenses for State	12,344.54	10,080.00	9,120.00	5,040.00
Taxes for county	13,505.40	6,888.00	8,907.74	3,980.29
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	3,205.45	2,585.16	1,735.39
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$185,561.71	\$138,786.19	\$230,158.25	\$109,860.69
Premiums	—	—	1,453.95	—
Municipal indebtedness	150,223.60	55,000.00	190,500.00	43,000.00
Transfers and refunds	1,566.01	1,042.78	432.03	43.39
Agency, trust, and investment	25,849.94	19,973.45	20,612.90	10,755.68
Total receipts	\$363,201.26	\$214,802.42	\$443,157.13	\$163,659.76
Balance on hand, including funds	52,203.31	31,422.25	28,462.52	11,104.91
GRAND TOTAL	\$415,404.57	\$246,224.67	\$471,619.65	\$174,764.67

Graded According to Population of 1925 — Continued.

PAYMENTS.	Williamstown POPULATION 4,006	Warren POPULATION 3,950	Rockport POPULATION 3,949	Medfield POPULATION 3,867
Maintenance	\$122,755.95	\$119,612.54	\$137,415.47	\$78,791.77
<i>Departmental</i>	<i>119,353.12</i>	<i>117,781.38</i>	<i>119,551.76</i>	<i>73,559.45</i>
General government	6,853.56	6,507.72	11,456.85	6,005.50
Protection of persons and property	3,451.09	11,277.93	17,193.24	8,864.32
Health and sanitation	6,486.41	3,954.02	4,775.44	4,282.73
Highways	25,306.71	15,844.72	19,282.77	16,255.88
Charities	5,759.57	9,297.26	13,213.06	6,213.45
Soldiers' benefits	921.26	150.00	1,790.00	419.00
Schools	65,988.46	57,200.79	47,005.81	27,494.34
Libraries	3,169.82	2,569.94	2,509.07	2,152.87
Recreation	—	577.90	1,303.52	498.84
Pensions	—	—	—	—
Unclassified	1,416.24	10,401.10	1,022.00	1,402.52
<i>Public service enterprises</i>	—	—	<i>14,973.83</i>	<i>3,577.47</i>
Electric light	—	—	—	—
Water	—	—	14,008.26	3,577.47
All other	—	—	965.57	—
<i>Cemeteries</i>	<i>3,402.83</i>	<i>1,831.16</i>	<i>2,889.88</i>	<i>1,624.85</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	9,441.74	5,259.96	8,588.10	2,526.50
<i>Loans, general purposes</i>	<i>9,441.74</i>	<i>5,259.96</i>	<i>7,714.23</i>	<i>1,984.94</i>
<i>Loans, public service enterprises</i>	—	—	<i>873.87</i>	<i>541.56</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	76,473.61	6,467.85	135,089.00	25,646.27
<i>Departmental</i>	<i>76,473.61</i>	<i>6,467.85</i>	<i>117,268.04</i>	<i>22,348.30</i>
General government	139.45	—	—	—
Protection of persons and property	—	—	1,274.79	—
Health and sanitation	1,611.99	—	—	—
Highways	11,459.00	867.00	23,561.02	22,348.30
Charities	—	975.00	—	—
Schools	63,263.17	4,204.82	92,332.23	—
Libraries	—	—	—	—
Recreation	—	421.03	100.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	<i>17,820.96</i>	<i>3,297.97</i>
Electric light	—	—	—	—
Water	—	—	17,520.96	3,297.97
All other	—	—	300.00	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	168,140.33	74,500.00	86,000.00	45,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>18,000.00</i>	<i>9,500.00</i>	<i>21,000.00</i>	<i>5,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>65,000.00</i>	<i>65,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>140.33</i>	—	—	—
Transfers	1,557.00	555.39	90.84	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>1,557.00</i>	<i>555.39</i>	<i>90.84</i>	—
Refunds	9.01	487.39	341.19	43.39
Agency, trust, and investment	26,819.92	19,612.89	22,346.15	10,755.68
<i>Taxes and licenses for State</i>	<i>12,344.54</i>	<i>10,080.00</i>	<i>9,120.00</i>	<i>5,040.00</i>
<i>Taxes for county</i>	<i>13,505.40</i>	<i>6,688.00</i>	<i>8,907.74</i>	<i>3,980.29</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>969.98</i>	<i>2,844.89</i>	<i>4,318.41</i>	<i>1,735.39</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$132,197.69	\$124,872.50	\$146,003.57	\$81,318.27
Permanent debt (except from sinking funds)	18,000.00	9,500.00	21,000.00	5,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	76,473.61	6,467.85	135,089.00	25,646.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,140.33	65,000.00	65,000.00	40,000.00
Transfers (except to sinking funds) and refunds	1,566.01	1,042.78	432.03	43.39
Agency, trust, and investment	26,819.92	19,612.89	22,346.15	10,755.68
Total payments	\$405,197.56	\$226,496.02	\$389,870.75	\$163,263.61
<i>Balance on hand, including funds</i>	<i>10,207.01</i>	<i>19,728.65</i>	<i>81,748.90</i>	<i>11,501.06</i>
GRAND TOTAL	\$415,404.57	\$246,224.67	\$471,619.65	\$174,764.67

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Provincetown POPULATION 3,787	Westford POPULATION 3,571	East Bridgewater POPULATION 3,538	Wilmington POPULATION 3,515
REVENUE.	\$126,094.47	\$170,318.90	\$192,511.56	\$117,488.90
General	101,889.14	156,831.32	167,478.15	109,914.90
<i>Taxes</i>	<i>100,911.80</i>	<i>154,786.47</i>	<i>166,179.57</i>	<i>100,322.82</i>
Property, poll, and income	96,735.47	135,705.56	135,065.84	99,050.98
Corporation, bank, etc.	3,276.33	19,080.91	31,113.73	1,271.84
<i>Licenses and permits</i>	<i>517.00</i>	<i>113.00</i>	<i>433.50</i>	<i>577.00</i>
<i>Fines and forfeits</i>	<i>932.97</i>	<i>1,143.22</i>	<i>141.44</i>	<i>376.00</i>
<i>Grants and gifts</i>	<i>427.37</i>	<i>788.63</i>	<i>723.64</i>	<i>8,639.08</i>
For expenses	427.37	788.63	723.64	8,639.08
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	24,205.33	13,487.58	25,033.41	7,574.00
<i>Special assessments</i>	—	<i>756.46</i>	<i>1,207.36</i>	<i>676.82</i>
To meet expenses	—	756.46	1,207.36	676.82
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,394.14</i>	—	—	—
<i>Departmental</i>	<i>6,499.56</i>	<i>10,160.69</i>	<i>7,669.35</i>	<i>3,465.12</i>
General government	2,427.42	405.62	996.00	—
Protection of persons and property	122.33	432.28	203.93	223.51
Health and sanitation	126.43	—	287.10	20.00
Highways	—	763.31	—	—
Charities	518.67	7,814.70	4,509.96	1,747.24
Soldiers' benefits	449.00	254.00	524.00	339.50
Schools	2,631.74	365.57	946.90	1,033.04
Libraries	221.50	24.14	159.16	76.83
Recreation	—	—	—	—
Unclassified	2.47	101.07	42.30	25.00
<i>Public service enterprises</i>	<i>13,199.83</i>	—	<i>12,859.45</i>	—
Electric light	—	—	—	—
Water	13,199.83	—	12,859.45	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,587.75</i>	<i>1,115.86</i>	—	<i>738.75</i>
<i>Interest</i>	<i>1,524.05</i>	<i>1,454.57</i>	<i>3,297.25</i>	<i>2,693.31</i>
On sinking funds	—	—	—	—
On trust and investment funds	265.51	881.30	1,042.78	355.66
All other	1,258.54	573.27	2,254.47	2,337.65
NON-REVENUE.	\$101,942.70	\$137,475.75	\$211,283.17	\$114,553.98
Offsets to outlays	—	8,425.00	35,628.95	4,983.99
<i>Departmental</i>	—	<i>8,425.00</i>	<i>35,628.95</i>	<i>4,983.99</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	70,000.00	110,000.00	154,000.00	98,500.00
<i>Loans, general purposes</i>	—	—	<i>5,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	<i>24,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>110,000.00</i>	<i>125,000.00</i>	<i>98,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	420.65	412.98	2,180.72	1,206.92
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	420.65	412.98	2,180.72	1,206.92
Refunds	540.28	30.49	808.66	27.26
Agency, trust, and investment	30,981.77	18,607.28	18,664.84	9,835.81
<i>Taxes and licenses for State</i>	<i>8,160.00</i>	<i>9,240.00</i>	<i>8,760.00</i>	<i>5,400.00</i>
<i>Taxes for county</i>	<i>18,928.65</i>	<i>7,037.97</i>	<i>9,761.80</i>	<i>4,113.10</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,893.22</i>	<i>2,329.31</i>	<i>153.04</i>	<i>322.71</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$126,094.47	\$178,743.90	\$228,140.51	\$122,472.89
Premiums	—	—	—	—
Municipal indebtedness	70,000.00	110,000.00	154,000.00	98,500.00
Transfers and refunds	960.93	443.47	2,989.38	1,234.18
Agency, trust, and investment	30,981.77	18,607.28	18,664.84	9,835.81
Total receipts	\$228,037.17	\$307,794.65	\$403,794.73	\$232,042.88
<i>Balance on hand, including funds</i>	<i>6,468.01</i>	<i>22,988.83</i>	<i>10,684.03</i>	<i>36,191.45</i>
GRAND TOTAL	\$234,505.18	\$330,783.48	\$414,478.76	\$268,234.33

Graded According to Population of 1925 — Continued.

PAYMENTS.	Provincetown POPULATION 3,787	Westford POPULATION 3,571	East Bridgewater POPULATION 3,538	Wilmington POPULATION 3,515
Maintenance	\$110,249.97	\$139,777.03	\$135,641.35	\$107,798.46
<i>Departmental</i>	<i>95,817.80</i>	<i>138,379.31</i>	<i>123,391.02</i>	<i>106,416.76</i>
General government	8,969.82	8,784.77	8,560.10	10,683.59
Protection of persons and property	6,277.31	12,682.42	12,110.29	13,706.67
Health and sanitation	4,546.49	3,738.53	8,612.77	2,438.75
Highways	11,621.21	23,476.40	21,821.03	25,578.90
Charities	12,026.70	12,605.26	10,774.44	5,161.54
Soldiers' benefits	743.80	2,000.50	1,457.00	792.24
Schools	47,540.03	68,604.20	56,151.84	45,106.74
Libraries	1,509.50	3,077.20	2,635.62	739.72
Recreation	—	1,190.18	200.01	299.87
Pensions	—	—	—	—
Unclassified	2,582.94	2,219.85	1,067.92	1,908.74
<i>Public service enterprises</i>	<i>12,447.61</i>	<i>25.00</i>	<i>12,202.13</i>	<i>—</i>
Electric light	—	—	—	—
Water	12,447.61	—	12,202.13	—
All other	—	25.00	—	—
<i>Cemeteries</i>	<i>1,984.56</i>	<i>1,372.72</i>	<i>48.20</i>	<i>1,381.70</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,687.75	4,355.55	7,232.55	4,742.62
<i>Loans, general purposes</i>	<i>1,652.75</i>	<i>4,355.55</i>	<i>4,068.71</i>	<i>4,742.62</i>
<i>Loans, public service enterprises</i>	<i>1,035.00</i>	<i>—</i>	<i>3,163.84</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,555.56	33,301.53	73,142.86	9,324.09
<i>Departmental</i>	<i>5,528.44</i>	<i>31,378.32</i>	<i>44,318.25</i>	<i>8,826.12</i>
General government	—	250.00	—	87.43
Protection of persons and property	5,255.94	10,540.65	200.00	309.55
Health and sanitation	—	—	—	—
Highways	272.50	20,587.67	43,548.00	7,910.90
Charities	—	—	—	—
Schools	—	—	570.25	518.24
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,027.12</i>	<i>—</i>	<i>28,824.61</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,027.12	—	28,824.61	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,923.21</i>	<i>—</i>	<i>497.97</i>
Municipal indebtedness	73,200.00	116,400.00	151,800.00	101,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,200.00</i>	<i>6,400.00</i>	<i>11,800.00</i>	<i>2,750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>110,000.00</i>	<i>140,000.00</i>	<i>98,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	420.65	412.98	2,180.72	1,206.92
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>420.65</i>	<i>412.98</i>	<i>2,180.72</i>	<i>1,206.92</i>
Refunds	540.28	30.49	808.66	27.26
Agency, trust, and investment	30,993.53	18,352.83	18,898.60	9,945.47
<i>Taxes and licenses for State</i>	<i>8,160.00</i>	<i>9,240.00</i>	<i>8,760.00</i>	<i>5,400.00</i>
<i>Taxes for county</i>	<i>18,928.55</i>	<i>7,037.97</i>	<i>9,751.80</i>	<i>4,113.10</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,904.98</i>	<i>2,074.86</i>	<i>386.80</i>	<i>432.37</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$112,937.72	\$144,132.58	\$142,873.90	\$112,541.08
Permanent debt (except from sinking funds)	3,200.00	6,400.00	11,800.00	2,750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,555.56	33,301.53	73,142.86	9,324.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	110,000.00	140,000.00	98,500.00
Transfers (except to sinking funds) and refunds	960.93	443.47	2,989.38	1,234.18
Agency, trust, and investment	30,993.53	18,352.83	18,898.60	9,945.47
Total payments	\$225,647.74	\$312,630.41	\$389,704.74	\$234,294.82
Balance on hand, including funds	8,857.44	18,153.07	24,774.02	33,939.51
GRAND TOTAL	\$234,505.18	\$330,783.48	\$414,478.76	\$268,234.33

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holden POPULATION 3,436	Longmeadow POPULATION 3,333	Barre POPULATION 3,329	Holbrook POPULATION 3,273
REVENUE.	\$175,684.10	\$261,474.27	\$154,399.21	\$138,328.89
General	130,621.49	234,869.58	140,628.75	110,180.60
Taxes	114,362.56	233,619.61	138,859.41	107,535.84
Property, poll, and income	109,827.20	229,569.45	117,791.39	104,074.53
Corporation, bank, etc.	4,535.36	4,050.16	21,068.02	3,461.31
Licenses and permits	312.00	128.00	135.50	189.00
Fines and forfeits	180.70	130.00	841.80	169.60
Grants and gifts	15,766.23	955.55	792.04	2,286.16
For expenses	15,766.23	955.55	792.04	2,286.16
For outlays	—	—	—	—
All other	—	36.42	—	—
Commercial	45,062.61	26,604.69	13,770.46	28,148.29
Special assessments	538.50	898.84	—	645.29
To meet expenses	538.50	—	—	645.29
To meet outlays	—	898.84	—	—
Privileges	—	—	—	—
Departmental	2,952.89	5,815.93	6,526.58	6,334.84
General government	578.00	992.28	1,000.00	1,134.00
Protection of persons and property	435.86	15.00	108.29	130.15
Health and sanitation	102.00	—	—	696.80
Highways	568.39	1,077.25	549.43	531.75
Charities	701.64	659.28	3,374.14	2,441.31
Soldiers' benefits	288.00	294.00	126.00	925.83
Schools	207.00	97.60	1,037.27	328.56
Libraries	72.00	130.92	—	144.67
Recreation	—	2,680.52	—	—
Unclassified	—	—	.53	1.77
Public service enterprises	38,713.51	16,494.87	5,348.54	17,296.35
Electric light	27,091.22	—	—	—
Water	11,622.29	16,494.87	5,348.54	17,296.35
All other	—	—	—	—
Cemeteries	29.00	—	551.08	—
Interest	2,835.71	3,395.05	1,344.26	3,371.81
On sinking funds	—	—	—	—
On trust and investment funds	—	420.89	565.67	1,721.92
All other	2,835.71	2,974.16	778.59	2,149.89
NON-REVENUE.	\$290,676.53	\$177,379.45	\$114,026.42	\$114,714.61
Offsets to outlays	2,950.74	13,746.74	14,343.62	11,869.86
Departmental	—	8,847.03	14,343.62	11,869.86
Public service enterprises	2,950.74	4,899.71	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	278,220.50	125,000.00	80,000.00	89,500.00
Loans, general purposes	119,000.00	—	—	14,700.00
Loans, public service enterprises	97,500.00	—	—	3,800.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	125,000.00	80,000.00	71,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	1,720.50	—	—	—
Transfers	—	3,366.44	235.39	2,236.11
From sinking funds	—	—	—	—
All other	—	3,366.44	235.39	2,236.11
Refunds	54.38	1,664.47	255.60	547.89
Agency, trust, and investment	9,450.91	33,601.80	19,191.81	10,560.75
Taxes and licenses for State	5,640.00	12,000.00	9,390.00	5,880.00
Taxes for county	3,742.00	9,189.18	6,210.00	4,643.67
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	68.91	12,412.62	3,621.81	37.08
All other	—	—	—	—
RECAPITULATION				
Revenue and offsets to outlays	\$178,634.84	\$275,221.01	\$168,742.83	\$150,198.75
Premiums	1,720.50	—	—	—
Municipal indebtedness	276,500.00	125,000.00	80,000.00	89,500.00
Transfers and refunds	54.38	5,030.91	490.99	2,784.00
Agency, trust, and investment	9,450.91	33,601.80	19,191.81	10,560.75
Total receipts	\$466,360.63	\$438,853.72	\$268,425.63	\$253,043.50
Balance on hand, including funds	18,282.45	20,640.04	14,185.97	26,817.83
GRAND TOTAL	\$484,643.08	\$459,493.76	\$282,611.60	\$279,861.33

Graded According to Population of 1925 — Continued.

PAYMENTS.	Holden POPULATION 3,436	Longmeadow POPULATION 3,333	Barre POPULATION 3,329	Holbrook POPULATION 3,273
Maintenance	\$125,556.42	\$172,484.27	\$113,556.21	\$97,017.15
<i>Departmental</i>	<i>102,799.66</i>	<i>162,954.72</i>	<i>110,931.21</i>	<i>88,790.86</i>
General government	5,282.65	11,267.45	4,221.04	8,565.56
Protection of persons and property	7,014.79	14,294.73	5,831.21	11,268.79
Health and sanitation	2,737.88	9,066.93	2,103.13	2,598.44
Highways	23,850.26	35,401.04	24,625.96	16,038.60
Charities	2,427.61	1,660.29	9,929.10	5,398.69
Soldiers' benefits	862.35	288.00	640.00	1,471.35
Schools	57,113.23	75,977.90	60,283.54	40,066.65
Libraries	1,978.91	1,597.11	1,604.66	1,623.12
Recreation	75.00	10,334.76	97.50	365.95
Pensions	—	—	—	—
Unclassified	1,456.98	3,066.51	1,595.07	1,393.71
<i>Public service enterprises</i>	<i>22,655.67</i>	<i>9,526.55</i>	<i>1,846.93</i>	<i>8,223.29</i>
Electric light	19,050.43	—	—	—
Water	3,605.24	9,526.55	1,846.93	8,223.29
All other	—	—	—	—
<i>Cemeteries</i>	<i>101.09</i>	<i>3.00</i>	<i>778.07</i>	<i>3.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	8,392.39	16,886.12	1,485.64	3,863.09
<i>Loans, general purposes</i>	<i>5,505.35</i>	<i>16,586.12</i>	<i>1,485.64</i>	<i>2,677.09</i>
<i>Loans, public service enterprises</i>	<i>2,587.04</i>	<i>500.00</i>	<i>—</i>	<i>1,186.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	173,686.10	39,340.09	21,818.05	43,570.41
<i>Departmental</i>	<i>85,528.86</i>	<i>31,294.92</i>	<i>21,818.05</i>	<i>36,019.89</i>
General government	—	—	—	—
Protection of persons and property	—	10,729.77	—	12,500.00
Health and sanitation	—	12,631.33	—	—
Highways	125.00	1,413.97	21,277.67	16,982.79
Charities	531.00	—	—	—
Schools	82,372.86	6,519.85	540.38	6,537.10
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	2,500.00	—	—	—
<i>Public service enterprises</i>	<i>88,167.24</i>	<i>8,045.17</i>	<i>—</i>	<i>7,550.62</i>
Electric light	6,659.13	—	—	—
Water	81,498.11	8,045.17	—	7,550.52
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	116,400.00	146,000.00	100,000.00	101,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,400.00</i>	<i>21,000.00</i>	<i>—</i>	<i>10,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>115,000.00</i>	<i>100,000.00</i>	<i>91,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	3,366.44	235.39	2,236.11
<i>To sinking funds from revenue</i>	<i>—</i>	<i>3,366.44</i>	<i>235.39</i>	<i>2,236.11</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	54.38	1,664.47	255.60	547.89
Agency, trust, and investment	9,450.91	33,566.09	19,275.02	10,709.42
<i>Taxes and licenses for State</i>	<i>5,640.00</i>	<i>12,000.00</i>	<i>9,360.00</i>	<i>5,880.00</i>
<i>Taxes for county</i>	<i>3,742.00</i>	<i>9,189.18</i>	<i>6,210.00</i>	<i>4,643.67</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>68.91</i>	<i>12,376.91</i>	<i>3,705.02</i>	<i>185.75</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$133,948.81	\$189,370.39	\$115,041.85	\$100,880.24
Permanent debt (except from sinking funds)	16,400.00	31,000.00	—	10,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	173,686.10	39,340.09	21,818.05	43,570.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	115,000.00	100,000.00	91,000.00
Transfers (except to sinking funds) and refunds	54.38	5,030.91	490.99	2,784.00
Agency, trust, and investment	9,450.91	33,566.09	19,275.02	10,709.42
Total payments	\$433,540.20	\$413,307.48	\$256,625.91	\$259,344.07
<i>Balance on hand, including funds</i>	<i>51,102.88</i>	<i>46,186.28</i>	<i>25,985.69</i>	<i>20,517.26</i>
GRAND TOTAL	\$484,643.08	\$459,493.76	\$282,611.60	\$279,861.33

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Swansea POPULATION 3,250	Wrentham POPULATION 3,214	Dighton POPULATION 3,208	Hopedale POPULATION 3,165
REVENUE.	\$123,191.34	\$114,095.56	\$107,816.01	\$126,064.91
General	118,551.96	100,543.92	104,547.36	116,232.26
<i>Taxes</i>	<i>102,523.61</i>	<i>92,518.87</i>	<i>103,560.88</i>	<i>115,769.46</i>
Property, poll, and income	98,000.60	87,328.59	88,785.40	87,681.17
Corporation, bank, etc.	4,522.91	5,190.28	14,765.48	28,088.29
<i>Licenses and permits</i>	<i>538.00</i>	<i>330.00</i>	<i>173.00</i>	<i>102.50</i>
<i>Fines and forfeits</i>	<i>905.03</i>	<i>660.00</i>	<i>150.10</i>	<i>60.45</i>
<i>Grants and gifts</i>	<i>14,585.42</i>	<i>7,045.05</i>	<i>673.38</i>	<i>299.85</i>
For expenses	14,585.42	7,045.05	673.38	299.85
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	4,639.38	13,551.64	3,268.65	9,832.65
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>461.00</i>	—	1.00	—
<i>Departmental</i>	<i>1,077.46</i>	<i>2,252.63</i>	<i>2,525.97</i>	<i>6,763.62</i>
General government	335.50	518.50	46.00	2,371.25
Protection of persons and property	97.10	110.06	31.74	853.57
Health and sanitation	—	—	—	247.50
Highways	164.11	75.00	357.04	487.56
Charities	10.00	858.90	1,769.63	722.47
Soldiers' benefits	72.00	514.00	234.00	72.00
Schools	246.50	111.25	51.79	1,500.64
Libraries	20.89	64.92	35.77	167.13
Recreation	—	—	—	335.50
Unclassified	131.36	—	—	6.00
<i>Public service enterprises</i>	—	<i>9,469.05</i>	—	—
Electric light	—	—	—	—
Water	—	9,469.05	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>60.00</i>	—	—	6.30
<i>Interest</i>	<i>3,040.92</i>	<i>1,829.96</i>	<i>741.68</i>	<i>3,062.73</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,973.46	296.45	135.70	1,618.26
All other	1,067.46	1,533.51	605.98	1,444.47
NON-REVENUE.	\$80,636.24	\$75,413.48	\$54,353.50	\$75,647.49
Offsets to outlays	6,365.84	716.00	4,455.79	—
<i>Departmental</i>	<i>6,365.84</i>	<i>716.00</i>	<i>4,455.79</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	62,500.00	65,600.03	37,000.00	25,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	35,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>62,500.00</i>	<i>30,000.00</i>	<i>37,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	110.03	—	—
<i>Premiums</i>	—	490.00	—	—
Transfers	1,104.66	19.90	1,422.75	1,603.30
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,104.66	19.90	1,422.75	1,603.30
Refunds	265.80	263.33	13.70	10.22
Agency, trust, and investment	10,399.94	8,814.22	11,461.26	49,033.97
<i>Taxes and licenses for State</i>	<i>6,138.46</i>	<i>4,920.00</i>	<i>7,660.00</i>	<i>13,107.46</i>
<i>Taxes for county</i>	<i>2,739.25</i>	<i>3,885.52</i>	<i>3,383.78</i>	<i>8,678.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,522.23</i>	<i>8.70</i>	<i>517.48</i>	<i>27,248.51</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$129,557.18	\$114,811.56	\$112,271.80	\$126,064.91
Premiums	—	490.00	—	—
Municipal indebtedness	62,500.00	65,110.03	37,000.00	25,000.00
Transfers and refunds	1,370.46	283.23	1,436.45	1,613.52
Agency, trust, and investment	10,399.94	8,814.22	11,461.26	49,033.97
Total receipts	\$203,827.58	\$189,509.04	\$162,169.51	\$201,712.40
<i>Balance on hand, including funds</i>	<i>25,479.61</i>	<i>10,051.45</i>	<i>29,835.74</i>	<i>72,941.00</i>
GRAND TOTAL	\$229,307.19	\$199,560.49	\$192,005.25	\$274,653.40

Graded According to Population of 1925 — Continued.

PAYMENTS.	Swansea POPULATION 3,250	Wrentham POPULATION 3,214	Dighton POPULATION 3,208	Hopedale POPULATION 3,165
Maintenance	\$100,811.01	\$89,339.32	\$77,529.19	\$132,323.15
<i>Departmental</i>	<i>100,420.43</i>	<i>75,830.03</i>	<i>77,529.19</i>	<i>132,273.15</i>
General government	7,141.94	5,445.50	4,579.29	6,137.08
Protection of persons and property	3,054.05	9,401.84	4,276.65	21,014.31
Health and sanitation	3,382.25	2,403.28	5,155.71	2,890.13
Highways	40,655.76	23,018.61	14,626.67	32,730.48
Charities	2,903.88	5,485.62	6,033.38	6,692.42
Soldiers' benefits	72.00	666.00	276.00	42.00
Schools	41,197.48	26,068.06	41,013.89	51,721.85
Libraries	1,099.64	1,116.75	943.89	5,499.14
Recreation	—	328.15	—	4,802.94
Pensions	—	—	—	—
Unclassified	913.43	1,896.22	623.71	742.80
<i>Public service enterprises</i>	<i>—</i>	<i>13,509.29</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	13,509.29	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>390.58</i>	<i>—</i>	<i>—</i>	<i>50.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,559.80	1,451.53	1,458.75	208.34
<i>Loans, general purposes</i>	<i>3,559.80</i>	<i>398.96</i>	<i>1,458.75</i>	<i>208.34</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,052.57</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	39,849.92	40,476.63	12,737.69	8,247.22
<i>Departmental</i>	<i>39,849.92</i>	<i>3,034.65</i>	<i>12,737.69</i>	<i>8,247.22</i>
General government	—	1,723.45	—	—
Protection of persons and property	1,274.25	—	50.00	—
Health and sanitation	—	—	—	—
Highways	15,560.33	669.00	11,830.38	6,300.98
Charities	—	—	—	—
Schools	22,615.34	—	857.31	860.24
Libraries	—	—	—	—
Recreation	—	244.70	—	1,086.00
Unclassified	400.00	397.50	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>37,441.98</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	37,441.98	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	66,500.00	33,944.49	51,000.00	25,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>3,700.00</i>	<i>14,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>62,500.00</i>	<i>30,000.00</i>	<i>37,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>244.49</i>	<i>—</i>	<i>—</i>
Transfers	1,104.66	19.90	1,422.75	1,603.30
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,104.66</i>	<i>19.90</i>	<i>1,422.75</i>	<i>1,603.30</i>
Refunds	265.80	263.33	13.70	10.22
Agency, trust, and investment	10,743.64	8,805.52	11,602.27	49,019.75
<i>Taxes and licenses for State</i>	<i>6,138.46</i>	<i>4,920.00</i>	<i>7,560.00</i>	<i>13,107.46</i>
<i>Taxes for county</i>	<i>2,739.25</i>	<i>3,885.52</i>	<i>3,383.78</i>	<i>8,678.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,865.93</i>	<i>—</i>	<i>658.49</i>	<i>27,234.29</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$104,370.81	\$90,790.85	\$78,987.94	\$132,531.49
Permanent debt (except from sinking funds)	4,000.00	3,700.00	14,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	39,849.92	40,476.63	12,737.69	8,247.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	62,500.00	30,244.49	37,000.00	25,000.00
Transfers (except to sinking funds) and refunds	1,370.46	283.23	1,436.45	1,613.52
Agency, trust, and investment	10,743.64	8,805.52	11,602.27	49,019.75
Total payments	\$222,834.83	\$174,300.72	\$155,764.35	\$216,411.98
Balance on hand, including funds	6,472.36	25,250.77	36,240.90	58,241.42
GRAND TOTAL	\$229,307.19	\$199,560.49	\$192,005.25	\$274,653.40

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nantucket POPULATION 3,152	Medway POPULATION 3,144	East Longmeadow POPULATION 3,134	West Bridgewater POPULATION 3,121
REVENUE.	\$209,902.83	\$113,774.24	\$126,544.85	\$133,089.43
General	199,550.83	94,634.74	113,858.13	109,260.67
<i>Taxes</i>	<i>195,008.24</i>	<i>86,724.51</i>	<i>98,427.02</i>	<i>97,496.89</i>
Property, poll, and income	190,933.99	83,301.59	96,842.53	95,081.86
Corporation, bank, etc.	4,074.25	3,422.92	1,584.49	2,415.03
<i>Licenses and permits</i>	<i>579.75</i>	<i>216.50</i>	<i>115.50</i>	<i>299.00</i>
<i>Fines and forfeits</i>	<i>1,210.00</i>	<i>980.60</i>	<i>810.70</i>	<i>302.28</i>
<i>Grants and gifts</i>	<i>2,720.59</i>	<i>5,863.13</i>	<i>14,504.91</i>	<i>11,162.50</i>
For expenses	742.30	5,863.13	14,504.91	11,162.50
For outlays	1,978.29	—	—	—
<i>All other</i>	<i>32.25</i>	<i>850.00</i>	<i>—</i>	<i>—</i>
Commercial	10,352.00	19,139.50	12,686.72	23,828.76
<i>Special assessments</i>	<i>987.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	987.00	—	—	—
<i>Privileges</i>	<i>3,300.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>2,742.63</i>	<i>7,606.62</i>	<i>2,945.71</i>	<i>4,593.12</i>
General government	70	—	118.62	480.00
Protection of persons and property	69.35	75.34	—	1,601.33
Health and sanitation	467.05	—	50.00	154.00
Highways	880.00	62.33	2,060.11	—
Charities	782.33	3,166.00	83.50	1,782.99
Soldiers' benefits	538.00	1,038.00	—	506.00
Schools	—	2,940.06	512.44	—
Libraries	—	52.51	40.00	63.80
Recreation	—	—	—	—
Unclassified	5.20	272.38	81.07	—
<i>Public service enterprises</i>	<i>1,526.75</i>	<i>9,624.12</i>	<i>7,149.66</i>	<i>16,252.26</i>
Electric light	—	—	—	—
Water	1,526.75	9,624.12	7,149.66	16,252.26
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>241.76</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,795.62</i>	<i>1,667.00</i>	<i>2,591.32</i>	<i>2,983.38</i>
On sinking funds	—	—	—	—
On trust and investment funds	877.50	443.44	877.95	970.12
All other	918.12	1,218.56	1,713.37	2,013.26
NON-REVENUE.	\$180,540.04	\$114,286.77	\$113,620.59	\$94,174.16
Offsets to outlays	11,249.03	11,022.50	14,000.00	7,774.20
<i>Departmental</i>	<i>11,249.03</i>	<i>11,022.50</i>	<i>14,000.00</i>	<i>7,239.93</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>534.27</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	142,500.00	91,500.00	85,000.00	73,000.00
<i>Loans, general purposes</i>	<i>12,500.00</i>	<i>1,500.00</i>	<i>5,000.00</i>	<i>14,000.00</i>
<i>Loans, public service enterprises</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>80,000.00</i>	<i>80,000.00</i>	<i>54,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	59.50	—	3,433.82	944.62
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	59.50	—	3,433.82	944.62
Refunds	1,119.29	302.68	237.32	649.28
Agency, trust, and investment	25,612.22	11,461.59	10,899.45	11,806.06
<i>Taxes and licenses for State</i>	<i>11,040.00</i>	<i>6,000.00</i>	<i>5,040.00</i>	<i>4,920.00</i>
<i>Taxes for county</i>	<i>10,500.00</i>	<i>4,738.44</i>	<i>3,859.45</i>	<i>5,477.04</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,072.22</i>	<i>723.15</i>	<i>2,000.00</i>	<i>1,409.02</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$221,151.86	\$124,796.74	\$140,544.85	\$140,863.63
Premiums	—	—	—	—
Municipal indebtedness	142,500.00	91,500.00	85,000.00	73,000.00
Transfers and refunds	1,178.79	302.68	3,721.14	1,593.90
Agency, trust, and investment	25,612.22	11,461.59	10,899.45	11,806.06
Total receipts	\$390,442.87	\$228,061.01	\$240,165.44	\$227,263.59
<i>Balance on hand, including funds</i>	<i>9,116.22</i>	<i>1,879.17</i>	<i>16,172.69</i>	<i>10,219.81</i>
GRAND TOTAL	\$399,559.09	\$229,940.18	\$256,338.13	\$237,483.40

Graded According to Population of 1925 — Continued.

PAYMENTS.	Nantucket POPULATION 3,152	Medway POPULATION 3,144	East Longmeadow POPULATION 3,134	West Bridgewater POPULATION 3,121
Maintenance	\$126,204.44	\$94,575.54	\$100,566.61	\$92,328.87
<i>Departmental</i>	<i>123,318.85</i>	<i>86,970.80</i>	<i>95,193.80</i>	<i>84,594.85</i>
General government	8,882.35	4,683.08	7,840.72	7,353.06
Protection of persons and property	25,990.51	5,845.85	4,591.30	7,529.52
Health and sanitation	11,769.71	3,043.43	2,716.39	2,636.86
Highways	18,048.19	17,955.23	18,215.28	13,932.29
Charities	9,195.60	10,983.42	1,284.92	3,842.44
Soldiers' benefits	1,150.00	2,289.00	—	939.00
Schools	41,762.21	40,756.41	59,073.28	44,758.40
Libraries	2,000.00	623.28	499.01	1,597.27
Recreation	—	70.00	65.75	64.00
Pensions	500.00	—	—	—
Unclassified	4,020.28	720.60	907.15	1,742.01
<i>Public service enterprises</i>	<i>2,885.59</i>	<i>7,363.48</i>	<i>5,330.47</i>	<i>7,886.02</i>
Electric light	—	—	—	—
Water	2,885.59	7,363.48	5,330.47	7,886.02
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>241.76</i>	<i>—</i>	<i>48.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>42.34</i>	<i>—</i>
Interest	1,820.68	5,544.04	5,997.42	4,484.31
<i>Loans, general purposes</i>	<i>1,820.68</i>	<i>2,984.04</i>	<i>4,688.92</i>	<i>1,743.16</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,660.00</i>	<i>1,308.50</i>	<i>2,741.16</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	115,469.66	24,598.81	41,939.41	43,827.69
<i>Departmental</i>	<i>85,782.03</i>	<i>20,925.51</i>	<i>38,459.70</i>	<i>40,695.93</i>
General government	331.50	—	—	—
Protection of persons and property	—	2,214.00	8,614.26	—
Health and sanitation	2,460.42	—	—	1,655.25
Highways	82,344.07	17,671.22	21,442.55	23,107.37
Charities	—	—	—	—
Schools	116.04	—	8,402.89	15,933.31
Libraries	—	213.30	—	—
Recreation	—	826.99	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>29,245.97</i>	<i>3,673.30</i>	<i>3,479.71</i>	<i>3,131.76</i>
Electric light	—	—	—	—
Water	29,245.97	3,673.30	3,479.71	3,131.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>441.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	91,000.00	73,700.00	77,600.00	61,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>7,000.00</i>	<i>7,600.00</i>	<i>12,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>66,700.00</i>	<i>70,000.00</i>	<i>49,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	59.50	—	3,433.82	944.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>59.50</i>	<i>—</i>	<i>3,433.82</i>	<i>944.62</i>
Refunds	1,119.29	302.68	287.32	649.28
Agency, trust, and investment	26,430.22	11,910.03	8,941.43	11,831.56
<i>Taxes and licenses for State</i>	<i>14,040.00</i>	<i>6,000.00</i>	<i>5,040.00</i>	<i>4,920.00</i>
<i>Taxes for county</i>	<i>10,500.00</i>	<i>4,788.44</i>	<i>3,859.45</i>	<i>5,477.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,890.22</i>	<i>1,171.59</i>	<i>41.98</i>	<i>1,434.52</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$128,025.12	\$100,119.58	\$106,564.03	\$96,813.18
Permanent debt (except from sinking funds)	1,000.00	7,000.00	7,600.00	12,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	115,469.66	24,598.81	41,939.41	43,827.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	66,700.00	70,000.00	49,000.00
Transfers (except to sinking funds) and refunds	1,178.79	302.68	3,721.14	1,593.90
Agency, trust, and investment	26,430.22	11,910.03	8,941.43	11,831.56
Total payments	\$362,103.79	\$210,631.10	\$238,766.01	\$215,266.33
Balance on hand, including funds	37,455.30	19,309.08	17,572.12	22,217.07
GRAND TOTAL	\$399,559.09	\$229,940.18	\$256,338.13	\$237,483.40

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sharon POPULATION 3,119	Hardwick POPULATION 3,046	North Brookfield POPULATION 3,046	Ayer POPULATION 3,032
REVENUE.	\$184,260.37	\$135,907.32	\$94,778.53	\$113,038.40
General	158,970.08	120,371.24	68,836.55	95,718.28
<i>Taxes</i>	<i>156,816.05</i>	<i>116,993.63</i>	<i>65,767.92</i>	<i>93,345.11</i>
Property, poll, and income	154,371.20	96,289.76	58,673.15	89,436.90
Corporation, bank, etc.	2,444.85	20,703.77	7,094.77	3,908.21
<i>Licenses and permits</i>	<i>284.00</i>	<i>68.00</i>	<i>121.50</i>	<i>630.50</i>
<i>Fines and forfeits</i>	<i>32.75</i>	<i>2,537.47</i>	<i>274.95</i>	<i>959.67</i>
<i>Grants and gifts</i>	<i>1,837.28</i>	<i>772.24</i>	<i>2,672.18</i>	<i>783.00</i>
For expenses	837.28	772.24	2,672.18	783.00
For outlays	1,000.00	—	—	—
<i>All other</i>	—	—	—	—
Commercial	25,290.29	15,536.08	25,941.98	17,320.12
<i>Special assessments</i>	<i>32.20</i>	—	<i>135.50</i>	—
To meet expenses	32.20	—	135.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>5,682.06</i>	<i>5,273.34</i>	<i>10,005.01</i>	<i>2,522.42</i>
General government	1,082.95	100.00	1,600.00	527.00
Protection of persons and property	277.35	119.34	134.73	84.21
Health and sanitation	518.60	4.50	8.25	140.00
Highways	5.50	1,018.00	202.40	—
Charities	1,148.24	522.71	6,391.09	591.98
Soldiers' benefits	258.00	48.00	307.50	96.00
Schools	558.48	2,965.48	1,123.02	1,079.92
Libraries	155.31	—	218.82	—
Recreation	712.38	—	—	—
Unclassified	965.25	495.31	19.20	3.31
<i>Public service enterprises</i>	<i>15,897.33</i>	—	<i>12,371.65</i>	<i>13,702.22</i>
Electric light	—	—	—	—
Water	15,896.38	—	12,371.65	13,702.22
All other	.95	—	—	—
<i>Cemeteries</i>	—	<i>557.00</i>	<i>711.30</i>	—
<i>Interest</i>	<i>3,678.70</i>	<i>9,705.74</i>	<i>2,718.52</i>	<i>1,095.48</i>
On sinking funds	—	—	—	—
On trust and investment funds	929.11	8,771.93	2,098.53	74.59
All other	2,749.59	933.81	619.99	1,020.89
NON-REVENUE.	\$140,640.35	\$122,530.57	\$69,753.70	\$80,122.79
Offsets to outlays	12,074.39	—	—	—
<i>Departmental</i>	<i>12,074.39</i>	—	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	105,200.00	65,000.00	54,095.62	67,500.00
<i>Loans, general purposes</i>	—	<i>5,000.00</i>	<i>9,000.00</i>	—
<i>Loans, public service enterprises</i>	<i>5,260.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>60,000.00</i>	<i>45,000.00</i>	<i>67,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	<i>5.62</i>	—
Transfers	4,003.67	384.65	2,025.00	5.80
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,003.67	384.65	2,025.00	5.80
Refunds	301.43	451.01	974.94	1,412.67
Agency, trust, and investment	19,060.81	56,694.91	12,748.14	11,204.32
<i>Taxes and licenses for State</i>	<i>8,400.00</i>	<i>8,897.63</i>	<i>6,120.00</i>	<i>6,360.00</i>
<i>Taxes for county</i>	<i>6,633.81</i>	<i>5,891.00</i>	<i>4,060.00</i>	<i>4,844.32</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,027.00</i>	<i>41,906.28</i>	<i>2,568.14</i>	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$196,334.76	\$135,907.32	\$94,778.53	\$113,038.40
Premiums	—	—	5.62	—
Municipal indebtedness	105,200.00	65,000.00	54,000.00	67,500.00
Transfers and refunds	4,305.15	835.66	2,999.94	1,418.47
Agency, trust, and investment	19,060.81	56,694.91	12,748.14	11,204.32
Total receipts	\$324,900.72	\$258,437.89	\$164,532.23	\$193,161.19
Balance on hand, including funds	2,346.47	14,656.41	6,502.79	2,772.52
GRAND TOTAL	\$327,247.19	\$273,094.30	\$171,035.02	\$195,933.71

Graded According to Population of 1925 — Continued.

PAYMENTS.	Sharon POPULATION 3,119	Hardwick POPULATION 3,046	North Brookfield POPULATION 3,046	Ayer POPULATION 3,032
Maintenance	\$125,098.20	\$108,655.31	\$86,465.04	\$95,189.46
Departmental	117,873.73	106,247.36	76,371.43	86,289.65
General government	12,090.84	6,066.00	4,757.55	8,457.91
Protection of persons and property	12,856.78	5,264.97	5,845.54	14,725.57
Health and sanitation	4,320.41	2,941.79	5,252.82	2,393.48
Highways	27,526.55	23,553.30	13,461.05	14,768.18
Charities	3,459.93	4,009.10	12,181.01	6,173.32
Soldiers' benefits	682.00	16.00	168.00	168.00
Schools	50,646.54	54,503.68	29,647.22	35,142.37
Libraries	2,459.76	1,102.44	2,484.24	2,000.00
Recreation	836.51	1,023.66	20.00	1,121.11
Pensions	—	—	—	—
Unclassified	2,994.41	7,766.42	2,554.00	1,339.71
Public service enterprises	7,224.47	—	9,019.59	8,899.81
Electric light	—	—	—	—
Water	7,224.47	—	9,019.59	8,899.81
All other	—	—	—	—
Cemeteries	—	2,392.95	1,074.02	—
Administration of trust funds	—	15.00	—	—
Interest	7,640.89	2,435.99	1,261.82	3,493.21
Loans, general purposes	6,606.74	2,435.99	1,066.82	2,425.71
Loans, public service enterprises	1,034.15	—	195.00	1,067.50
Loans, cemeteries	—	—	—	—
Outlays	51,692.76	2,399.89	14,695.90	10,639.99
Departmental	34,754.29	2,399.89	13,633.90	10,639.99
General government	1,295.00	—	—	—
Protection of persons and property	3,000.00	—	—	—
Health and sanitation	362.72	—	12,808.90	—
Highways	26,161.44	—	825.00	10,098.21
Charities	—	—	—	—
Schools	1,886.13	—	—	541.78
Libraries	149.00	—	—	—
Recreation	1,900.00	1,019.95	—	—
Unclassified	—	1,379.94	—	—
Public service enterprises	16,938.47	—	1,062.00	—
Electric light	—	—	—	—
Water	16,938.47	—	1,062.00	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	105,800.00	71,500.00	48,000.00	68,148.32
From sinking funds	—	—	—	—
From revenue and other sources	15,800.00	11,500.00	4,000.00	13,750.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	60,000.00	44,000.00	52,500.00
Warrants or orders, previous years	—	—	—	1,898.32
Transfers	4,003.67	384.65	2,025.00	5.80
To sinking funds from revenue	—	—	—	—
All other	4,003.67	384.65	2,025.00	5.80
Refunds	301.48	451.01	974.94	1,412.67
Agency, trust, and investment	15,261.61	57,242.86	12,621.45	11,278.91
Taxes and licenses for State	8,400.00	8,897.63	6,120.00	6,360.00
Taxes for county	6,633.81	8,891.00	4,060.00	4,844.32
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	227.80	42,454.23	2,441.45	74.59
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$132,739.09	\$111,091.30	\$87,726.86	\$98,682.67
Permanent debt (except from sinking funds)	15,800.00	11,500.00	4,000.00	13,750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	51,692.76	2,399.89	14,695.90	10,639.99
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	60,000.00	44,000.00	54,398.32
Transfers (except to sinking funds) and refunds	4,305.15	835.66	2,999.94	1,418.47
Agency, trust, and investment	15,261.61	57,242.86	12,621.45	11,278.91
Total payments	\$309,798.61	\$243,069.71	\$166,044.15	\$190,168.36
Balance on hand, including funds	17,448.58	30,024.69	4,990.87	5,765.35
GRAND TOTAL	\$327,247.19	\$273,094.30	\$171,035.02	\$195,933.71

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bourne POPULATION 3,015	Deerfield POPULATION 2,968	Cohasset POPULATION 2,913	Weston POPULATION 2,906
REVENUE.	\$187,279.48	\$134,500.07	\$270,000.99	\$204,935.43
General	181,672.60	127,257.38	255,059.39	171,777.78
Taxes	180,166.95	118,874.25	252,690.02	170,760.35
Property, poll, and income	166,217.92	114,981.05	249,322.60	165,527.79
Corporation, bank, etc.	13,949.03	3,893.20	3,367.42	5,232.56
Licenses and permits	378.50	185.50	398.55	25.00
Fines and forfeits	447.00	912.00	428.00	231.90
Grants and gifts	680.15	7,257.03	1,542.82	760.53
For expenses	680.15	2,257.03	1,542.82	760.53
For outlays	—	5,000.00	—	—
All other	—	28.60	—	—
Commercial	5,606.88	7,242.69	14,941.60	33,157.65
Special assessments	—	562.48	1,028.69	7.50
To meet expenses	—	—	1,028.69	7.50
To meet outlays	—	562.48	—	—
Privileges	520.00	—	—	—
Departmental	2,959.85	5,141.88	7,945.46	4,353.36
General government	369.70	5.00	1,594.83	560.80
Protection of persons and property	162.05	109.40	572.50	405.33
Health and sanitation	795.76	55.05	16.10	—
Highways	7.49	6.54	81.80	943.97
Charities	284.47	266.83	2,779.27	—
Soldiers' benefits	414.00	324.00	420.00	72.00
Schools	906.07	4,136.06	2,327.80	1,976.16
Libraries	20.31	—	28.24	278.00
Recreation	—	—	35.50	117.10
Unclassified	—	139.00	89.42	—
Public service enterprises	105.50	—	100.00	19,974.75
Electric light	—	—	—	—
Water	—	—	—	19,965.20
All other	105.50	—	100.00	9.55
Cemeteries	—	29.18	418.90	1,923.76
Interest	2,021.53	1,509.15	5,448.55	6,898.28
On sinking funds	—	—	—	—
On trust and investment funds	454.95	—	2,217.35	5,031.23
All other	1,566.58	1,509.15	3,231.20	1,867.05
NON-REVENUE.	\$144,141.48	\$86,179.89	\$146,704.25	\$145,476.63
Offsets to outlays	183.15	100.00	505.00	13,773.85
Departmental	183.15	100.00	505.00	11,398.85
Public service enterprises	—	—	—	2,375.00
Cemeteries	—	—	—	—
Municipal indebtedness	95,000.00	65,000.00	120,000.00	79,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	95,000.00	65,000.00	120,000.00	79,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	454.95	—	1,133.46	150.15
From sinking funds	—	—	—	—
All other	454.95	—	1,133.46	150.15
Refunds	985.70	2,232.41	148.96	1,177.45
Agency, trust, and investment	47,517.68	18,817.48	24,916.83	51,375.18
Taxes and licenses for State	14,160.00	9,386.59	13,920.25	12,747.49
Taxes for county	32,846.59	9,536.65	10,993.18	9,688.64
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	511.09	24.24	3.40	28,939.05
All other	—	—	—	—
RECAPITULATION:				
Revenue and offsets to outlays	\$187,462.63	\$134,600.07	\$270,505.99	\$218,709.28
Premiums	—	—	—	—
Municipal indebtedness	95,000.00	65,000.00	120,000.00	79,000.00
Transfers and refunds	1,440.65	2,232.41	1,282.42	1,327.60
Agency, trust, and investment	47,517.68	18,847.48	24,916.83	51,375.18
Total receipts	\$331,420.96	\$220,679.96	\$416,705.24	\$350,412.06
Balance on hand, including funds	78,857.65	41,347.41	33,164.01	34,442.50
GRAND TOTAL	\$410,278.61	\$262,027.37	\$449,869.25	\$384,854.56

Graded According to Population of 1925 — Continued.

PAYMENTS.	Bourne POPULATION 3,015	Deerfield POPULATION 2,968	Cohasset POPULATION 2,913	Weston POPULATION 2,906
Maintenance	\$125,996.17	\$101,771.05	\$198,241.23	\$161,706.76
<i>Departmental</i>	<i>125,996.17</i>	<i>101,771.05</i>	<i>198,241.23</i>	<i>161,706.76</i>
General government	10,647.62	5,554.88	15,608.46	10,868.28
Protection of persons and property	11,131.28	3,948.33	37,941.25	16,786.01
Health and sanitation	4,651.85	3,731.48	7,544.00	2,723.91
Highways	17,509.66	15,697.37	52,665.81	37,501.91
Charities	5,994.95	1,405.61	11,520.18	2,865.95
Soldiers' benefits	570.95	420.00	2,145.91	72.00
Schools	68,949.81	68,128.83	58,857.08	58,215.57
Libraries	3,572.09	1,376.33	5,315.62	9,214.16
Recreation	458.18	50.00	2,922.54	5,833.61
Pensions	—	—	—	—
Unclassified	2,423.18	1,267.71	2,911.21	2,453.44
<i>Public service enterprises</i>	<i>86.60</i>	<i>—</i>	<i>—</i>	<i>8,624.12</i>
Electric light	—	—	—	—
Water	—	—	—	8,624.12
All other	86.60	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>190.51</i>	<i>809.17</i>	<i>6,505.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>42.00</i>
Interest	6,735.06	9,387.77	3,395.90	7,349.66
<i>Loans, general purposes</i>	<i>6,735.06</i>	<i>9,387.77</i>	<i>3,395.90</i>	<i>7,349.66</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,280.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	103,600.26	34,335.01	46,433.05	35,825.89
<i>Departmental</i>	<i>103,600.26</i>	<i>34,335.01</i>	<i>46,433.05</i>	<i>35,825.89</i>
General government	—	18,964.40	446.50	4,211.81
Protection of persons and property	10,131.68	225.00	8,128.40	8,270.25
Health and sanitation	—	660.39	—	—
Highways	41,155.44	2,751.77	22,277.66	18,244.03
Charities	—	—	—	—
Schools	52,112.26	11,733.45	15,380.49	3,500.00
Libraries	200.88	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,599.80</i>
Electric light	—	—	—	—
Water	—	—	—	1,599.80
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	115,250.00	78,000.00	129,007.27	101,323.93
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,250.00</i>	<i>13,000.00</i>	<i>9,007.27</i>	<i>7,323.93</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>95,000.00</i>	<i>65,000.00</i>	<i>120,000.00</i>	<i>94,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	454.95	—	1,133.46	150.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>454.95</i>	<i>—</i>	<i>1,133.46</i>	<i>150.15</i>
Refunds	985.70	2,232.41	148.96	1,177.45
Agency, trust, and investment	47,517.68	19,252.42	24,977.42	45,214.69
<i>Taxes and licenses for State</i>	<i>14,160.00</i>	<i>9,286.59</i>	<i>13,920.25</i>	<i>12,747.49</i>
<i>Taxes for county</i>	<i>32,846.69</i>	<i>9,536.65</i>	<i>10,993.18</i>	<i>9,688.64</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>511.09</i>	<i>429.18</i>	<i>63.99</i>	<i>22,778.56</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$132,731.23	\$111,158.82	\$201,637.13	\$169,056.42
Permanent debt (except from sinking funds)	20,250.00	13,000.00	9,007.27	7,323.93
Sinking fund requirements from revenue	—	—	—	—
Outlays	103,600.26	34,335.01	46,433.05	35,825.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	95,000.00	65,000.00	120,000.00	94,000.00
Transfers (except to sinking funds) and refunds	1,440.65	2,232.41	1,282.42	1,327.60
Agency, trust, and investment	47,517.68	19,252.42	24,977.42	45,214.69
Total payments	\$400,539.82	\$244,978.66	\$403,337.29	\$352,748.53
<i>Balance on hand, including funds</i>	<i>9,738.79</i>	<i>17,048.71</i>	<i>46,531.96</i>	<i>32,106.03</i>
GRAND TOTAL	\$410,278.61	\$262,027.37	\$449,869.25	\$384,854.56

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Belchertown POPULATION 2,905	Lenox POPULATION 2,895	Hadley POPULATION 2,888	Bellingham POPULATION 2,877
REVENUE.	\$87,506.83	\$165,345.31	\$109,351.43	\$86,616.48
General	76,352.83	159,264.04	105,288.33	79,906.21
Taxes	53,249.87	157,269.49	98,069.02	67,128.53
Property, poll, and income	55,678.15	150,157.21	96,107.18	62,518.36
Corporation, bank, etc.	2,571.72	7,112.28	1,961.84	4,610.22
Licenses and permits	79.00	111.60	22.00	331.00
Fines and forfeits	49.98	755.40	717.87	397.00
Grants and gifts	17,973.98	1,128.15	6,479.44	11,999.63
For expenses	17,973.98	378.15	6,479.44	11,999.63
For outlays	—	750.00	—	—
All other	—	—	—	—
Commercial	11,154.00	6,081.27	4,063.10	6,710.27
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	8,655.72	5,044.78	1,243.75	5,790.91
General government	447.50	2,231.62	74.00	60.40
Protection of persons and property	142.32	26.59	135.92	63.35
Health and sanitation	—	—	90.71	—
Highways	10.78	186.00	—	—
Charities	3,345.50	882.85	433.00	3,982.12
Soldiers' benefits	790.00	—	—	210.00
Schools	3,919.62	1,717.72	352.30	1,470.37
Libraries	—	—	17.82	4.17
Recreation	—	—	—	—
Unclassified	—	—	140.00	.50
Public service enterprises	—	11.60	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	11.60	—	—
Cemeteries	337.70	297.00	475.86	163.00
Interest	2,160.53	727.89	2,343.49	756.36
On sinking funds	—	—	—	—
On trust and investment funds	1,257.60	160.04	45.49	—
All other	902.98	567.85	2,298.00	756.36
NON-REVENUE.	\$222,029.64	\$126,479.22	\$64,163.89	\$108,776.84
Offsets to outlays	181,036.16	—	—	18,697.77
Departmental	181,036.16	—	—	18,697.77
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	29,500.00	99,500.00	45,000.00	80,000.00
Loans, general purposes	9,500.00	14,500.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	85,000.00	45,000.00	80,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	163.00	86.00	—	1,299.62
From sinking funds	—	—	—	—
All other	163.00	86.00	—	1,299.62
Refunds	10.77	132.47	77.62	532.70
Agency, trust, and investment	11,319.71	26,760.75	19,086.27	8,246.75
Taxes and licenses for State	3,720.00	11,669.61	6,612.21	4,440.00
Taxes for county	6,732.27	13,232.56	11,944.36	3,506.44
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	867.44	1,858.58	529.70	300.31
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$268,542.99	\$165,345.31	\$109,351.43	\$105,314.25
Premiums	—	—	—	—
Municipal indebtedness	29,500.00	99,500.00	45,000.00	80,000.00
Transfers and refunds	173.77	218.47	77.62	1,832.32
Agency, trust, and investment	11,319.71	26,760.75	19,086.27	8,246.75
Total receipts	\$309,536.47	\$291,824.53	\$173,515.32	\$195,393.32
Balance on hand, including funds	17,750.07	19,175.30	9,904.74	1,231.78
GRAND TOTAL	\$327,286.54	\$310,999.83	\$183,420.06	\$196,625.10

Graded According to Population of 1925 — Continued.

PAYMENTS.	Belchertown POPULATION 2,905	Lenox POPULATION 2,895	Hadley POPULATION 2,888	Bellingham POPULATION 2,877
Maintenance	\$76,690.88	\$151,278.06	\$87,355.54	\$69,192.53
<i>Departmental</i>	75,726.10	149,990.46	86,504.85	68,926.53
General government	3,480.34	14,153.04	4,788.23	4,512.20
Protection of persons and property	3,846.54	12,664.15	1,858.24	2,795.26
Health and sanitation	1,119.00	10,887.07	2,074.96	1,295.02
Highways	16,548.14	33,427.04	14,515.69	15,706.01
Charities	7,363.84	8,825.75	5,314.67	10,543.49
Soldiers' benefits	534.00	60.00	—	162.00
Schools	39,973.60	64,792.54	56,547.41	32,653.02
Libraries	857.44	372.95	1,068.65	499.82
Recreation	3.00	79.66	—	31.05
Pensions	—	—	—	—
Unclassified	2,000.20	4,728.26	337.00	728.66
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	964.78	1,287.60	850.69	266.00
<i>Administration of trust funds</i>	—	—	—	—
Interest	2,828.90	2,607.14	4,167.13	3,217.76
<i>Loans, general purposes</i>	2,828.90	2,607.14	4,167.13	3,217.76
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	193,536.08	31,640.61	—	35,808.31
<i>Departmental</i>	193,536.08	31,640.61	—	35,808.31
General government	—	—	—	—
Protection of persons and property	1,369.00	12,176.62	—	—
Health and sanitation	135.00	—	—	—
Highways	191,496.33	19,463.99	—	35,108.31
Charities	—	—	—	—
Schools	535.75	—	—	700.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	24,000.00	93,500.00	53,460.00	71,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	4,000.00	8,500.00	18,460.00	1,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	20,000.00	85,000.00	45,000.00	70,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	163.00	86.00	—	1,299.62
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	163.00	86.00	—	1,299.62
Refunds	10.77	132.47	77.62	532.70
Agency, trust, and investment	11,314.97	25,976.19	18,976.83	8,246.75
<i>Taxes and licenses for State</i>	3,720.60	11,669.61	6,612.21	4,440.00
<i>Taxes for county</i>	6,732.27	13,232.56	11,944.56	3,606.44
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	862.70	1,074.02	420.26	300.31
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$79,519.78	\$153,835.20	\$91,522.67	\$72,410.29
Permanent debt (except from sinking funds)	4,000.00	8,500.00	18,460.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	193,536.08	31,640.61	—	35,808.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	85,000.00	45,000.00	70,000.00
Transfers (except to sinking funds) and refunds	173.77	218.47	77.62	1,832.32
Agency, trust, and investment	11,314.97	25,976.19	18,976.83	8,246.75
Total payments	\$308,544.60	\$305,220.47	\$164,037.12	\$189,797.67
<i>Balance on hand, including funds</i>	18,741.94	5,779.36	19,382.94	6,827.43
GRAND TOTAL	\$327,286.54	\$310,999.83	\$183,420.06	\$196,625.10

¹ Includes \$960 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilbraham POPULATION 2,833	Holliston POPULATION 2,812	Pepperell POPULATION 2,779	Norton POPULATION 2,769
REVENUE.	\$91,545.87	\$102,962.48	\$113,479.27	\$108,993.78
General	87,036.59	90,998.01	89,628.77	88,771.16
Taxes	76,254.01	84,220.76	88,609.29	77,783.78
Property, poll, and income	70,949.06	82,891.24	79,201.52	70,286.08
Corporation, bank, etc.	5,304.95	1,329.52	9,407.77	7,497.70
Licenses and permits	85.50	272.50	29.50	392.00
Fines and forfeits	—	60.35	161.84	658.28
Grants and gifts	10,697.08	6,444.40	828.14	9,937.10
For expenses	10,697.08	6,444.40	828.14	9,937.10
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	4,509.28	11,964.47	23,850.50	20,222.62
Special assessments	—	181.34	30.30	105.03
To meet expenses	—	181.34	30.30	105.03
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	3,568.07	9,725.05	8,411.87	12,245.70
General government	34.40	1,377.60	148.93	227.50
Protection of persons and property	78.85	460.07	252.60	204.25
Health and sanitation	—	155.50	34.79	358.82
Highways	117.59	120.50	—	—
Charities	2,551.05	6,282.91	6,286.21	255.03
Soldiers' benefits	—	486.00	402.00	492.00
Schools	647.39	555.50	1,055.34	198.81
Libraries	50.33	286.97	76.00	—
Recreation	—	—	—	—
Unclassified	88.46	—	156.00	1,509.29
Public service enterprises	—	—	9,848.94	15,887.95
Electric light	—	—	—	—
Water	—	—	9,848.94	15,887.95
All other	—	—	—	—
Cemeteries	61.75	—	412.34	724.87
Interest	879.46	2,058.08	5,147.05	1,259.07
On sinking funds	—	—	—	—
On trust and investment funds	198.88	372.23	2,893.63	511.33
All other	680.58	1,685.85	2,253.42	747.74
NON-REVENUE.	\$94,724.13	\$101,696.50	\$51,651.37	\$83,439.67
Offsets to outlays	5,953.65	5,400.00	5,268.00	—
Departmental	5,953.65	5,400.00	5,268.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	75,000.00	85,000.00	25,000.00	64,688.42
Loans, general purposes	—	—	—	14,650.00
Loans, public service enterprises	—	—	—	5,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	85,000.00	25,000.00	45,000.00
Unpaid warrants or orders, current year	—	—	—	38.42
Premiums	—	—	—	—
Transfers	1,537.31	200.00	3,139.78	322.03
From sinking funds	—	—	—	—
All other	1,537.31	200.00	3,139.78	322.03
Refunds	887.31	103.58	672.86	103.26
Agency, trust, and investment	11,345.86	10,992.92	17,570.73	18,325.96
Taxes and licenses for State	6,240.00	6,240.00	6,960.00	5,640.00
Taxes for county	4,778.37	4,752.92	5,301.53	2,524.41
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	327.49	—	5,309.40	6,396.01
All other	—	—	—	3,765.54
RECAPITULATION.				
Revenue and offsets to outlays	\$97,499.52	\$108,362.48	\$118,747.27	\$108,993.78
Premiums	—	—	—	38.42
Municipal indebtedness	75,000.00	85,000.00	25,000.00	64,650.00
Transfers and refunds	2,424.62	303.58	3,812.64	425.29
Agency, trust, and investment	11,345.86	10,992.92	17,570.73	18,325.96
Total receipts	\$186,270.00	\$204,658.98	\$165,130.64	\$192,433.45
Balance on hand, including funds	12,702.90	40,670.53	8,327.99	11,307.69
GRAND TOTAL	\$198,972.90	\$245,329.51	\$173,458.63	\$203,741.14

1 Includes \$497.72 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Wilbraham POPULATION 2,833	Holliston POPULATION 2,812	Pepperell POPULATION 2,779	Norton POPULATION 2,769
Maintenance	\$82,796.31	\$103,083.78	\$91,062.44	\$91,387.44
<i>Departmental</i>	<i>82,446.36</i>	<i>102,756.79</i>	<i>82,719.72</i>	<i>81,087.24</i>
General government	2,457.80	8,997.22	5,698.53	6,541.54
Protection of persons and property	3,385.78	10,102.75	7,245.11	4,720.45
Health and sanitation	2,186.36	3,402.17	1,914.78	3,670.06
Highways	15,685.01	20,235.34	16,222.84	15,706.24
Charities	6,873.33	13,691.23	11,997.98	3,380.80
Soldiers' benefits	—	1,000.31	472.00	952.00
Schools	50,006.71	40,634.05	33,977.06	40,804.71
Libraries	1,001.16	2,115.68	3,484.50	800.00
Recreation	—	748.75	97.95	236.50
Pensions	—	—	—	—
Unclassified	850.21	1,829.29	1,608.97	4,274.94
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>7,455.88</i>	<i>8,945.21</i>
Electric light	—	—	—	—
Water	—	—	7,455.88	8,945.21
All other	—	—	—	—
<i>Cemeteries</i>	<i>349.95</i>	<i>326.99</i>	<i>882.34</i>	<i>857.27</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>4.50</i>	<i>497.72</i>
Interest	3,724.49	4,847.41	2,993.86	7,282.76
<i>Loans, general purposes</i>	<i>3,724.49</i>	<i>4,847.41</i>	<i>483.86</i>	<i>1,361.46</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,510.00</i>	<i>5,921.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,642.92	19,161.49	13,100.43	24,712.74
<i>Departmental</i>	<i>14,642.92</i>	<i>19,161.49</i>	<i>12,687.63</i>	<i>19,956.15</i>
General government	—	—	—	—
Protection of persons and property	—	—	2,971.82	118.50
Health and sanitation	—	—	—	—
Highways	9,008.39	9,102.73	8,415.82	2,535.26
Charities	—	—	—	—
Schools	5,634.53	10,058.76	1,299.99	17,302.39
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>37.80</i>	<i>4,756.59</i>
Electric light	—	—	—	—
Water	—	—	37.80	4,756.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>375.00</i>	<i>—</i>
Municipal indebtedness	76,000.00	90,000.00	30,500.00	53,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>5,000.00</i>	<i>15,500.00</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>85,000.00</i>	<i>25,000.00</i>	<i>45,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,537.31	200.00	3,139.78	322.03
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,537.31</i>	<i>200.00</i>	<i>3,139.78</i>	<i>322.03</i>
Refunds	887.31	103.58	672.86	103.26
Agency, trust, and investment	11,299.86	11,376.78	17,313.48	18,634.95
<i>Taxes and licenses for State</i>	<i>6,240.00</i>	<i>6,240.00</i>	<i>6,960.00</i>	<i>5,640.00</i>
<i>Taxes for county</i>	<i>4,778.37</i>	<i>4,752.92</i>	<i>5,301.33</i>	<i>2,524.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>281.49</i>	<i>383.86</i>	<i>5,052.15</i>	<i>6,686.96</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,783.58</i>
RECAPITULATION.				
Maintenance and interest	\$86,520.80	\$107,931.19	\$94,056.30	\$98,670.20
Permanent debt (except from sinking funds)	6,000.00	5,000.00	15,500.00	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,642.92	19,161.49	13,100.43	24,712.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	85,000.00	25,000.00	45,000.00
Transfers (except to sinking funds) and refunds	2,424.62	303.58	3,812.64	425.29
Agency, trust, and investment	11,299.86	11,376.78	17,313.48	18,634.95
Total payments	\$190,888.20	\$228,773.04	\$158,782.85	\$195,443.18
<i>Balance on hand, including funds</i>	<i>8,084.70</i>	<i>16,556.47</i>	<i>14,675.78</i>	<i>8,297.96</i>
GRAND TOTAL	\$198,972.90	\$245,329.51	\$173,458.63	\$203,741.14

¹ Includes \$500 paid from balance of proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hanover POPULATION 2,755	Scituate POPULATION 2,713	Hatfield POPULATION 2,702	Lancaster POPULATION 2,678
REVENUE.	\$102,454.26	\$314,658.59	\$103,322.78	\$119,232.58
General	94,424.85	302,272.49	91,783.41	105,916.84
<i>Taxes</i>	<i>90,638.42</i>	<i>299,129.74</i>	<i>88,481.00</i>	<i>104,421.62</i>
Property, poll, and income	83,544.71	292,823.36	81,263.36	101,850.91
Corporation, bank, etc.	6,993.71	6,306.38	5,217.64	2,570.71
<i>Licenses and permits</i>	<i>219.50</i>	<i>336.00</i>	<i>141.00</i>	<i>16.50</i>
<i>Fines and forfeits</i>	<i>287.20</i>	<i>317.95</i>	<i>908.50</i>	<i>176.00</i>
<i>Grants and gifts</i>	<i>3,379.73</i>	<i>2,489.80</i>	<i>4,252.91</i>	<i>1,303.72</i>
For expenses	3,379.73	2,489.80	4,252.91	1,303.72
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	8,029.41	12,386.10	11,539.37	13,315.74
<i>Special assessments</i>	<i>512.80</i>	<i>2,396.05</i>	<i>66.00</i>	—
To meet expenses	512.80	2,396.05	66.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	<i>600.00</i>	—	—
<i>Departmental</i>	<i>3,120.45</i>	<i>2,732.74</i>	<i>960.39</i>	<i>1,321.09</i>
General government	2.50	88.65	137.00	162.70
Protection of persons and property	82.26	790.96	88.60	42.06
Health and sanitation	30.00	883.00	—	112.93
Highways	51.00	57.50	123.01	10.00
Charities	1,026.27	—	108.67	232.56
Soldiers' benefits	960.00	726.00	—	150.00
Schools	342.19	66.63	339.15	475.63
Libraries	95.00	—	12.80	112.03
Recreation	—	120.00	—	—
Unclassified	531.23	—	151.16	23.18
<i>Public service enterprises</i>	—	—	<i>5,850.68</i>	<i>8,943.58</i>
Electric light	—	—	—	—
Water	—	—	5,850.68	8,943.58
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,110.35</i>	—	<i>156.50</i>	<i>963.90</i>
<i>Interest</i>	<i>3,285.81</i>	<i>6,657.31</i>	<i>4,505.80</i>	<i>2,087.17</i>
On sinking funds	—	—	1,042.13	—
On trust and investment funds	1,776.90	619.51	189.09	1,148.57
All other	1,508.91	6,037.80	3,274.58	938.60
NON-REVENUE.	\$66,498.48	\$288,599.83	\$190,626.23	\$50,366.74
Offsets to outlays	271.24	4,831.25	4,302.37	816.48
<i>Departmental</i>	<i>271.24</i>	<i>4,831.25</i>	<i>4,302.37</i>	—
<i>Public service enterprises</i>	—	—	—	<i>816.48</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	50,000.00	250,000.00	100,000.00	38,000.00
<i>Loans, general purposes</i>	—	—	—	<i>8,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>250,000.00</i>	<i>100,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,608.05	—	35,091.00	—
<i>From sinking funds</i>	—	—	<i>30,000.00</i>	—
All other	1,608.05	—	5,091.00	—
Refunds	34.29	295.19	1,068.27	174.79
Agency, trust, and investment	14,584.90	33,473.39	50,164.59	11,375.47
<i>Taxes and licenses for State</i>	<i>5,880.00</i>	<i>15,840.00</i>	<i>6,969.67</i>	<i>5,880.00</i>
<i>Taxes for county</i>	<i>6,545.73</i>	<i>17,633.39</i>	<i>12,595.87</i>	<i>3,901.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,159.17</i>	—	<i>30,599.05</i>	<i>1,594.47</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$102,725.50	\$319,489.84	\$107,625.15	\$120,049.06
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	250,000.00	100,000.00	38,000.00
Transfers and refunds	1,642.34	295.19	36,159.27	174.79
Agency, trust, and investment	14,584.90	33,473.39	50,164.59	11,375.47
Total receipts	\$168,952.74	\$603,258.42	\$293,949.01	\$169,599.32
Balance on hand, including funds	29,291.57	14,210.96	29,036.80	15,393.07
GRAND TOTAL	\$198,244.31	\$617,469.38	\$322,985.81	\$184,992.39

Graded According to Population of 1925 — Continued.

PAYMENTS.	Hanover POPULATION 2,755	Scituate POPULATION 2,713	Hatfield POPULATION 2,702	Lancaster POPULATION 2,678
Maintenance	\$88,219.06	\$203,445.21	\$83,055.48	\$101,083.97
Departmental	86,724.90	203,370.42	80,699.09	90,320.67
General government	7,750.13	12,925.10	4,491.72	6,930.90
Protection of persons and property	5,791.06	46,673.56	3,642.36	9,781.11
Health and sanitation	2,737.94	8,091.63	1,319.50	4,190.54
Highways	25,991.82	56,202.95	14,644.49	21,470.56
Charities	8,428.53	10,798.72	3,411.47	2,702.21
Soldiers' benefits	965.00	2,313.38	—	156.00
Schools	31,678.01	61,053.57	50,184.62	39,034.59
Libraries	1,858.84	1,599.88	863.39	3,665.67
Recreation	—	1,186.09	—	—
Pensions	—	—	—	—
Unclassified	1,533.57	2,525.54	2,141.54	2,389.09
Public service enterprises	—	—	2,094.89	7,776.90
Electric light	—	—	—	—
Water	—	—	2,094.89	7,776.90
All other	—	—	—	—
Cemeteries	1,474.16	74.79	261.50	2,986.40
Administration of trust funds	10.00	—	—	—
Interest	2,727.36	11,516.42	5,838.70	1,180.79
Loans, general purposes	2,727.36	11,516.42	5,978.70	1,180.79
Loans, public service enterprises	—	—	1,860.00	—
Loans, cemeteries	—	—	—	—
Outlays	1,492.00	104,301.95	16,786.02	2,059.23
Departmental	1,492.00	104,301.95	15,736.58	910.50
General government	—	650.00	—	—
Protection of persons and property	—	27,040.44	565.33	—
Health and sanitation	—	—	—	—
Highways	1,492.00	44,173.14	7,953.70	910.50
Charities	—	—	—	—
Schools	—	—	7,217.55	—
Libraries	—	—	—	—
Recreation	—	32,438.37	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	1,049.44	1,148.73
Electric light	—	—	—	—
Water	—	—	1,049.44	1,148.73
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	89,000.00	221,150.00	142,000.00	37,000.00
From sinking funds	—	—	30,000.00	—
From revenue and other sources	9,000.00	21,150.00	2,000.00	7,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	200,000.00	110,000.00	30,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	1,608.05	—	35,091.00	—
To sinking funds from revenue	—	—	630.00	—
All other	1,608.05	—	34,461.00	—
Refunds	34.29	295.19	1,063.27	174.79
Agency, trust, and investment	14,786.67	33,513.31	26,056.46	11,465.54
Taxes and licenses for State	5,880.00	15,840.00	6,969.67	5,880.00
Taxes for county	6,545.73	17,633.39	12,595.87	3,901.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	2,360.94	39.92	6,490.93	1,684.54
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$90,946.42	\$214,961.63	\$88,894.18	\$102,264.76
Permanent debt (except from sinking funds)	9,000.00	21,150.00	2,000.00	7,000.00
Sinking fund requirements from revenue	—	—	630.00	—
Outlays	1,492.00	104,301.95	16,786.02	2,059.23
Permanent debt from sinking funds	—	—	30,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	200,000.00	110,000.00	30,000.00
Transfers (except to sinking funds) and refunds	1,642.34	295.19	35,529.27	174.79
Agency, trust, and investment	14,786.67	33,513.31	26,056.46	11,465.54
Total payments	\$197,867.43	\$574,222.08	\$309,895.93	\$152,964.32
Balance on hand, including funds	376.88	43,247.30	13,089.88	32,028.07
GRAND TOTAL	\$198,244.31	\$617,469.38	\$322,985.81	\$184,992.39

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hull POPULATION 2,652	Hopkinton POPULATION 2,580	Kingston POPULATION 2,524	Ashland POPULATION 2,521
REVENUE.	\$631,750.65	\$95,402.09	\$113,579.07	\$93,535.04
General	479,463.02	77,216.57	90,764.54	79,579.98
<i>Taxes</i>	<i>472,917.73</i>	<i>66,638.73</i>	<i>81,936.21</i>	<i>70,903.17</i>
Property, poll, and income	463,027.81	65,217.35	78,480.36	66,007.13
Corporation, bank, etc.	9,889.92	1,421.38	3,455.85	4,896.04
<i>Licenses and permits</i>	<i>2,746.50</i>	<i>80.00</i>	<i>24.00</i>	<i>73.50</i>
<i>Fines and forfeits</i>	<i>3,292.15</i>	<i>268.95</i>	<i>123.61</i>	<i>179.20</i>
<i>Grants and gifts</i>	<i>506.64</i>	<i>10,228.89</i>	<i>8,680.72</i>	<i>8,424.11</i>
For expenses	506.64	10,228.89	6,099.57	8,424.11
For outlays	—	—	2,581.15	—
<i>All other</i>	—	—	—	—
Commercial	152,287.63	18,185.52	22,814.53	13,955.06
<i>Special assessments</i>	<i>26,742.73</i>	—	—	<i>49.25</i>
To meet expenses	26,742.73	—	—	49.25
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>904.61</i>	<i>7,881.48</i>	<i>4,860.48</i>	<i>4,665.40</i>
General government	—	819.00	169.00	712.00
Protection of persons and property	56.66	397.57	668.91	76.98
Health and sanitation	112.50	4.00	—	366.25
Highways	382.10	15.00	15.00	—
Charities	145.00	2,916.64	2,070.18	2,499.68
Soldiers' benefits	80.00	672.00	666.00	576.00
Schools	37.35	2,795.97	1,178.16	338.49
Libraries	91.00	—	93.23	80.00
Recreation	—	—	—	—
Unclassified	—	261.30	—	16.00
<i>Public service enterprises</i>	<i>114,208.88</i>	<i>6,912.17</i>	<i>12,845.48</i>	<i>6,410.85</i>
Electric light	114,208.88	—	—	—
Water	—	6,912.17	12,845.48	6,410.85
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>468.33</i>	<i>2.50</i>	<i>788.03</i>
<i>Interest</i>	<i>10,431.41</i>	<i>2,923.54</i>	<i>5,106.07</i>	<i>2,041.53</i>
On sinking funds	—	622.99	—	—
On trust and investment funds	—	262.37	4,352.72	144.67
All other	10,431.41	2,038.18	753.35	1,896.86
NON-REVENUE.	\$460,807.01	\$89,987.88	\$53,717.37	\$28,143.53
Offsets to outlays	850.00	8,285.07	12,622.50	2,660.81
<i>Departmental</i>	<i>850.00</i>	<i>8,009.00</i>	<i>12,622.50</i>	<i>2,500.00</i>
<i>Public service enterprises</i>	—	<i>285.07</i>	—	<i>160.81</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	391,000.00	70,000.00	29,000.00	15,250.00
<i>Loans, general purposes</i>	<i>81,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	<i>10,000.00</i>	<i>9,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>310,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>	<i>15,250.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	6,326.26	2,287.88	1,561.10	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	6,326.26	2,287.88	1,561.10	—
Refunds	114.43	42.40	98.17	36.74
Agency, trust, and investment	62,516.32	9,372.53	10,435.60	10,195.98
<i>Taxes and licenses for State</i>	<i>26,580.34</i>	<i>4,920.00</i>	<i>4,920.00</i>	<i>5,160.00</i>
<i>Taxes for county</i>	<i>29,522.57</i>	<i>3,747.49</i>	<i>5,477.04</i>	<i>3,930.30</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>6,413.41</i>	<i>705.04</i>	<i>38.56</i>	<i>1,105.68</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$632,600.65	\$103,687.16	\$126,201.57	\$96,195.85
Premiums	—	—	—	—
Municipal indebtedness	391,000.00	70,000.00	29,000.00	15,250.00
Transfers and refunds	6,440.69	2,330.28	1,659.27	36.74
Agency, trust, and investment	62,516.32	9,372.53	10,435.60	10,195.98
Total receipts	\$1,092,557.66	\$185,389.97	\$167,296.44	\$121,678.57
Balance on hand, including funds	50,090.44	27,335.37	17,711.80	31,184.39
GRAND TOTAL	\$1,142,648.10	\$212,725.34	\$185,008.24	\$152,862.96

Graded According to Population of 1925 — Continued.

PAYMENTS.	Hull POPULATION 2,652	Hopkinton POPULATION 2,580	Kingston POPULATION 2,524	Ashland POPULATION 2,521
Maintenance	\$445,445.59	\$83,502.25	\$86,667.22	\$81,640.92
<i>Departmental</i>	<i>354,428.86</i>	<i>77,381.10</i>	<i>77,303.77</i>	<i>76,627.83</i>
General government	29,403.92	4,813.13	6,905.12	5,293.64
Protection of persons and property	90,852.60	8,829.86	5,610.48	4,817.37
Health and sanitation	44,235.13	1,293.30	1,672.95	4,173.69
Highways	72,152.87	18,398.56	8,924.65	15,420.01
Charities	8,432.70	5,766.69	7,803.10	7,395.18
Soldiers' benefits	1,088.30	1,055.50	647.00	787.10
Schools	87,417.55	35,791.30	40,317.39	35,130.64
Libraries	4,468.45	—	1,951.65	1,497.52
Recreation	12,202.61	317.97	2,263.47	457.11
Pensions	—	—	—	—
Unclassified	4,174.73	1,114.79	1,207.96	1,655.57
<i>Public service enterprises</i>	<i>89,204.81</i>	<i>5,162.48</i>	<i>8,934.96</i>	<i>3,608.07</i>
Electric light	89,204.81	—	—	—
Water	—	5,162.48	8,934.96	3,608.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,811.92</i>	<i>948.67</i>	<i>370.49</i>	<i>1,405.02</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>10.00</i>	<i>58.00</i>	<i>—</i>
Interest	31,404.34	3,130.64	3,588.98	2,092.09
<i>Loans, general purposes</i>	<i>31,404.34</i>	<i>2,760.62</i>	<i>1,927.60</i>	<i>547.72</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>370.02</i>	<i>1,659.38</i>	<i>1,544.37</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	140,286.91	28,097.83	33,645.45	9,856.37
<i>Departmental</i>	<i>111,905.09</i>	<i>12,725.67</i>	<i>25,901.28</i>	<i>9,178.28</i>
General government	—	—	—	2,877.15
Protection of persons and property	25,000.00	—	—	390.79
Health and sanitation	4,316.62	—	—	849.19
Highways	76,868.81	12,725.67	22,710.13	4,496.51
Charities	—	—	—	—
Schools	—	—	347.20	564.64
Libraries	—	—	—	—
Recreation	4,417.65	—	2,843.95	—
Unclassified	1,302.01	—	—	—
<i>Public service enterprises</i>	<i>25,381.82</i>	<i>15,372.16</i>	<i>7,744.17</i>	<i>678.09</i>
Electric light	25,381.82	—	—	—
Water	—	15,372.16	7,744.17	678.09
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	381,963.47	73,500.00	28,000.00	32,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>71,963.47</i>	<i>3,500.00</i>	<i>8,000.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>310,000.00</i>	<i>70,000.00</i>	<i>20,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,326.26	2,287.88	1,561.10	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>400.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,326.26</i>	<i>1,887.88</i>	<i>1,561.10</i>	<i>—</i>
Refunds	114.43	42.40	98.17	36.74
Agency, trust, and investment	61,798.50	10,498.81	11,329.74	10,340.65
<i>Taxes and licenses for State</i>	<i>26,580.34</i>	<i>4,920.00</i>	<i>4,920.00</i>	<i>5,160.00</i>
<i>Taxes for county</i>	<i>29,522.57</i>	<i>3,747.49</i>	<i>5,477.04</i>	<i>3,930.30</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,695.59</i>	<i>1,831.32</i>	<i>932.70</i>	<i>1,250.35</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$476,849.93	\$86,632.89	\$90,254.20	\$83,733.01
Permanent debt (except from sinking funds)	71,963.47	3,500.00	8,000.00	7,500.00
Sinking fund requirements from revenue	—	400.00	—	—
Outlays	140,286.91	28,097.83	33,645.45	9,856.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	310,000.00	70,000.00	20,000.00	25,000.00
Transfers (except to sinking funds) and refunds	6,440.69	1,930.28	1,659.27	36.74
Agency, trust, and investment	61,798.50	10,498.81	11,329.74	10,340.65
Total payments	\$1,067,339.50	\$201,059.81	\$164,888.66	\$136,466.77
Balance on hand, including funds	75,308.60	11,665.53	20,119.58	16,396.19
GRAND TOTAL	\$1,142,648.10	\$212,725.34	\$185,008.24	\$152,862.96

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,499	Groveland POPULATION 2,485	Groton POPULATION 2,428	Shirley POPULATION 2,394
REVENUE.	\$303,343.02	\$108,427.76	\$161,914.22	\$65,106.20
General	274,431.96	74,824.79	108,952.60	62,833.25
<i>Taxes</i>	<i>273,929.66</i>	<i>67,897.04</i>	<i>108,179.64</i>	<i>51,963.16</i>
Property, poll, and income	262,297.91	66,893.50	100,854.07	44,820.47
Corporation, bank, etc.	11,631.75	1,003.54	7,325.57	7,142.69
<i>Licenses and permits</i>	<i>161.00</i>	<i>108.00</i>	<i>232.00</i>	<i>109.00</i>
<i>Fines and forfeits</i>	<i>70.00</i>	<i>293.00</i>	—	<i>109.70</i>
<i>Grants and gifts</i>	<i>271.30</i>	<i>6,526.75</i>	<i>540.96</i>	<i>10,651.39</i>
For expenses	271.30	6,526.75	540.96	10,651.39
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	28,911.06	33,602.97	52,961.62	2,272.95
<i>Special assessments</i>	<i>44.50</i>	<i>291.15</i>	—	<i>116.14</i>
To meet expenses	44.50	291.15	—	116.14
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	<i>10.00</i>
<i>Departmental</i>	<i>5,022.59</i>	<i>6,202.01</i>	<i>6,258.35</i>	<i>465.33</i>
General government	1,006.50	—	1,021.90	93.75
Protection of persons and property	148.10	182.64	330.58	72.33
Health and sanitation	2,373.85	—	295.56	—
Highways	54.70	22.75	996.00	—
Charities	1,177.81	4,990.84	1,505.38	35.00
Soldiers' benefits	216.00	531.00	408.00	150.00
Schools	—	256.17	1,608.63	103.90
Libraries	35.63	83.61	92.30	—
Recreation	—	15.00	—	—
Unclassified	10.00	120.00	—	10.35
<i>Public service enterprises</i>	<i>19,571.18</i>	<i>24,626.98</i>	<i>41,654.21</i>	—
Electric light	—	13,644.89	41,627.59	—
Water	19,571.18	10,982.09	—	—
All other	—	—	26.62	—
<i>Cemeteries</i>	<i>1,320.00</i>	<i>1,431.84</i>	<i>40.60</i>	<i>413.33</i>
<i>Interest</i>	<i>2,952.79</i>	<i>1,050.99</i>	<i>5,008.46</i>	<i>1,268.15</i>
On sinking funds	—	—	—	—
On trust and investment funds	447.50	121.25	2,172.24	601.99
All other	2,505.29	929.74	2,836.22	666.16
NON-REVENUE.	\$203,348.50	\$135,656.44	\$157,120.66	\$60,511.99
Offsets to outlays	22,679.92	46,387.71	19,838.53	885.00
<i>Departmental</i>	<i>22,696.69</i>	<i>46,387.71</i>	<i>18,821.67</i>	<i>885.00</i>
<i>Public service enterprises</i>	<i>83.23</i>	—	<i>1,016.96</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	140,000.00	80,019.50	124,000.00	50,000.00
<i>Loans, general purposes</i>	—	<i>19,500.00</i>	<i>74,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>140,000.00</i>	<i>60,500.00</i>	<i>50,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>19.50</i>	—	—
Transfers	255.00	446.58	59.85	40.73
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	255.00	446.58	59.85	40.73
Refunds	387.35	449.58	34.85	.24
Agency, trust, and investment	40,026.23	8,353.07	13,187.43	9,586.02
<i>Taxes and licenses for State</i>	<i>20,064.46</i>	<i>3,600.00</i>	<i>6,840.00</i>	<i>4,920.00</i>
<i>Taxes for county</i>	<i>19,573.59</i>	<i>3,516.21</i>	<i>5,209.93</i>	<i>3,747.49</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>388.18</i>	<i>1,236.86</i>	<i>1,137.50</i>	<i>918.53</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$326,022.94	\$154,815.47	\$181,752.75	\$65,991.20
Premiums	—	19.50	—	—
Municipal indebtedness	140,000.00	80,000.00	124,000.00	50,000.00
Transfers and refunds	642.35	896.16	94.70	40.97
Agency, trust, and investment	40,026.23	8,353.07	13,187.43	9,586.02
Total receipts	\$506,691.52	\$244,084.20	\$319,034.88	\$125,618.19
<i>Balance on hand, including funds</i>	<i>16,283.47</i>	<i>5,642.32</i>	<i>13,402.73</i>	<i>23,164.39</i>
GRAND TOTAL	\$522,974.99	\$249,726.52	\$332,437.61	\$148,782.58

Graded According to Population of 1925 — Continued.

PAYMENTS.	Manchester POPULATION 2,499	Groveland POPULATION 2,485	Groton POPULATION 2,428	Shirley POPULATION 2,394
Maintenance	\$210,066.04	\$84,507.53	\$132,697.69	\$66,151.15
<i>Departmental</i>	<i>183,216.04</i>	<i>67,280.71</i>	<i>103,174.20</i>	<i>66,674.07</i>
General government	15,974.70	3,825.24	7,707.72	3,591.21
Protection of persons and property	30,835.20	9,750.42	9,605.69	8,036.25
Health and sanitation	18,141.32	976.24	3,604.83	2,273.04
Highways	36,233.14	14,074.50	17,708.02	17,284.42
Charities	8,429.43	3,941.74	6,538.55	3,507.40
Soldiers' benefits	444.00	609.43	296.00	144.00
Schools	57,584.45	31,822.67	46,856.32	27,621.42
Libraries	4,691.59	1,170.80	3,937.56	1,361.66
Recreation	9,617.25	54.75	1,545.85	991.15
Pensions	—	—	—	—
Unclassified	1,263.96	1,054.92	5,373.66	863.52
<i>Public service enterprises</i>	<i>23,005.60</i>	<i>15,613.15</i>	<i>29,292.89</i>	—
Electric light	—	10,756.52	29,292.89	—
Water	23,005.60	4,856.63	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,785.40</i>	<i>1,613.67</i>	<i>140.60</i>	<i>477.08</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	11,875.18	4,209.49	3,181.94	2,558.21
<i>Loans, general purposes</i>	<i>11,395.18</i>	<i>1,869.49</i>	<i>3,181.94</i>	<i>2,558.21</i>
<i>Loans, public service enterprises</i>	<i>480.00</i>	<i>2,340.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	36,135.23	69,128.69	94,003.55	24,182.38
<i>Departmental</i>	<i>34,991.64</i>	<i>66,927.04</i>	<i>78,670.24</i>	<i>24,182.38</i>
General government	4,485.05	—	877.79	—
Protection of persons and property	15,487.75	—	1,879.62	7,394.81
Health and sanitation	410.09	—	575.00	—
Highways	160.38	63,727.04	73,491.06	—
Charities	—	—	—	—
Schools	13,349.22	3,200.00	1,732.77	15,785.62
Libraries	—	—	—	—
Recreation	1,099.15	—	—	—
Unclassified	—	—	114.00	1,001.95
<i>Public service enterprises</i>	<i>854.72</i>	<i>2,201.65</i>	<i>15,033.31</i>	—
Electric light	—	1,490.63	15,033.31	—
Water	854.72	711.02	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>288.87</i>	—	<i>300.00</i>	—
Municipal indebtedness	158,000.00	78,700.00	52,000.00	41,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>18,000.00</i>	<i>18,200.00</i>	<i>2,000.00</i>	<i>6,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>140,000.00</i>	<i>70,500.00</i>	<i>50,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	255.00	446.58	59.85	40.73
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>255.00</i>	<i>446.58</i>	<i>59.85</i>	<i>40.73</i>
Refunds	387.35	449.58	34.85	.24
Agency, trust, and investment	40,054.19	8,353.07	12,208.43	9,630.72
<i>Taxes and licenses for State</i>	<i>20,064.46</i>	<i>3,600.00</i>	<i>6,840.00</i>	<i>4,920.00</i>
<i>Taxes for county</i>	<i>19,573.59</i>	<i>3,516.21</i>	<i>5,209.93</i>	<i>3,747.49</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>416.14</i>	<i>1,236.86</i>	<i>158.50</i>	<i>963.23</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$221,881.22	\$88,717.02	\$135,789.63	\$68,709.36
Permanent debt (except from sinking funds)	18,000.00	18,200.00	2,000.00	6,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	36,135.23	69,128.69	94,003.55	24,182.38
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	140,000.00	70,500.00	50,000.00	35,000.00
Transfers (except to sinking funds) and refunds	642.35	896.16	94.70	40.97
Agency, trust, and investment	40,054.19	8,353.07	12,208.43	9,630.72
Total payments	\$456,712.99	\$245,794.94	\$294,096.31	\$144,063.43
Balance on hand, including funds	66,262.00	3,931.58	38,341.30	4,719.15
GRAND TOTAL	\$522,974.99	\$249,726.52	\$332,437.61	\$148,782.58

1 Includes \$1,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,387	Millville POPULATION 2,366	Douglas POPULATION 2,363	Avon POPULATION 2,360
REVENUE.	\$116,879.01	\$64,376.45	\$144,462.70	\$60,291.36
General	109,414.65	63,334.61	134,039.99	49,813.31
Taxes	96,737.84	55,650.09	66,137.85	45,754.47
Property, poll, and income	92,087.75	51,858.64	60,835.58	43,773.68
Corporation, bank, etc.	4,649.59	3,791.45	5,302.27	1,980.79
Licenses and permits	153.00	62.00	68.00	170.00
Fines and forfeits	230.00	1,073.40	160.84	814.61
Grants and gifts	12,294.31	6,559.12	67,673.30	3,074.23
For expenses	12,294.31	6,559.12	7,673.30	3,008.65
For outlays	—	—	60,000.00	65.58
All other	—	—	—	—
Commercial	7,464.36	1,041.84	10,422.71	10,478.05
Special assessments	13.50	429.55	—	106.95
To meet expenses	13.50	—	—	106.95
To meet outlays	—	429.55	—	—
Privileges	—	—	—	—
Departmental	1,648.92	157.50	5,600.25	1,046.27
General government	187.50	—	840.00	—
Protection of persons and property	497.97	35.50	14.70	100.26
Health and sanitation	27.50	—	—	—
Highways	—	—	86.72	—
Charities	163.56	—	3,992.56	387.02
Soldiers' benefits	306.00	72.00	234.00	430.00
Schools	102.00	50.00	375.42	98.00
Libraries	56.14	—	56.85	30.99
Recreation	—	—	—	—
Unclassified	308.25	—	—	—
Public service enterprises	—	—	2,901.36	7,960.34
Electric light	—	—	—	—
Water	—	—	2,901.36	7,960.34
All other	—	—	—	—
Cemeteries	1,131.95	—	10.62	—
Interest	4,669.99	454.79	1,910.48	1,364.49
On sinking funds	—	—	—	—
On trust and investment funds	2,412.70	—	1,712.15	37.19
All other	2,257.29	454.79	198.33	1,327.30
NON-REVENUE.	\$227,112.22	\$73,660.42	\$39,791.65	\$57,718.58
Offsets to outlays	9,311.00	6,952.52	—	5,893.03
Departmental	9,311.00	6,952.52	—	5,893.03
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	155,740.78	59,315.49	31,000.00	43,000.00
Loans, general purposes	75,200.00	7,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	50,000.00	31,000.00	43,000.00
Unpaid warrants or orders, current year	—	2,315.49	—	—
Premiums	540.78	—	—	—
Transfers	22,302.90	—	1,640.00	319.03
From sinking funds	—	—	—	—
All other	22,302.90	—	1,640.00	319.03
Refunds	1,103.12	20.64	339.82	765.73
Agency, trust, and investment	38,654.42	7,371.77	6,811.83	7,740.79
Taxes and licenses for State	5,160.00	4,212.67	4,030.00	4,320.00
Taxes for county	3,930.80	2,786.00	2,707.00	3,411.68
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	29,564.12	373.10	24.83	9.11
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$126,190.01	\$71,328.97	\$144,462.70	\$66,184.39
Premiums	540.78	—	—	—
Municipal indebtedness	155,200.00	59,315.49	31,000.00	43,000.00
Transfers and refunds	23,406.02	20.64	1,979.82	1,084.76
Agency, trust, and investment	38,654.42	7,371.77	6,811.83	7,740.79
Total receipts	\$343,991.23	\$138,036.87	\$184,254.35	\$118,009.94
Balance on hand, including funds	11,556.82	8,654.27	12,407.61	13,486.71
GRAND TOTAL	\$355,548.05	\$146,691.14	\$196,661.96	\$131,496.65

Graded According to Population of 1925 — Continued.

PAYMENTS.	Acton POPULATION 2,387	Millville POPULATION 2,366	Douglas POPULATION 2,363	Avon POPULATION 2,360
Maintenance	\$89,728.48	\$51,102.66	\$68,486.05	\$55,694.16
<i>Departmental</i>	87,592.93	51,102.66	65,932.89	49,705.63
General government	6,270.28	3,230.90	4,460.60	4,082.72
Protection of persons and property	8,301.12	3,233.32	1,532.65	4,945.45
Health and sanitation	2,392.96	580.05	768.76	2,335.22
Highways	23,309.04	9,097.19	15,883.71	7,955.49
Charities	2,832.28	3,247.79	9,573.82	2,436.53
Soldiers' benefits	360.00	198.00	198.00	620.00
Schools	40,254.30	29,652.70	31,406.80	25,836.93
Libraries	1,699.40	1,047.20	1,579.40	804.79
Recreation	—	—	30.00	44.75
Pensions	—	—	—	—
Unclassified	2,173.55	815.51	499.15	643.75
<i>Public service enterprises</i>	—	—	2,425.66	5,988.53
Electric light	—	—	—	—
Water	—	—	2,425.66	5,988.53
All other	—	—	—	—
<i>Cemeteries</i>	2,135.55	—	49.50	—
<i>Administration of trust funds</i>	—	—	78.00	—
Interest	2,510.04	2,825.86	2,700.57	903.15
<i>Loans, general purposes</i>	2,510.04	2,825.86	1,821.82	893.15
<i>Loans, public service enterprises</i>	—	—	878.75	10.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	111,501.35	27,895.20	17,540.13	10,788.53
<i>Departmental</i>	111,501.35	27,895.20	17,540.13	9,964.86
General government	622.36	—	—	—
Protection of persons and property	2,766.15	4,500.00	200.00	131.16
Health and sanitation	200.00	—	—	—
Highways	21,905.58	19,781.36	—	8,836.85
Charities	—	—	—	—
Schools	86,007.26	3,613.84	16,890.13	996.85
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	450.00	—
<i>Public service enterprises</i>	—	—	—	823.67
Electric light	—	—	—	—
Water	—	—	—	823.67
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	84,055.00	56,100.00	38,000.00	41,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	14,055.00	9,100.00	7,000.00	1,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	70,000.00	47,000.00	31,000.00	40,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	22,302.90	—	1,640.00	319.03
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	22,302.90	—	1,640.00	319.03
Refunds	1,103.12	20.64	339.82	765.73
Agency, trust, and investment	17,426.03	7,371.77	12,200.65	7,777.98
<i>Taxes and licenses for State</i>	5,160.00	4,212.67	4,080.00	4,320.00
<i>Taxes for county</i>	3,930.30	2,786.00	2,707.00	3,411.68
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	8,335.73	373.10	5,413.65	46.30
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$92,238.52	\$53,928.52	\$71,186.62	\$56,597.31
Permanent debt (except from sinking funds)	14,055.00	9,100.00	7,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	111,501.35	27,895.20	17,540.13	10,788.53
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	47,000.00	31,000.00	40,000.00
Transfers (except to sinking funds) and refunds	23,406.02	20.64	1,979.82	1,084.76
Agency, trust, and investment	17,426.03	7,371.77	12,200.65	7,777.98
Total payments	\$328,626.92	\$145,316.13	\$140,907.22	\$117,248.58
Balance on hand, including funds	26,921.13	1,375.01	55,754.74	14,248.07
GRAND TOTAL	\$355,548.05	\$146,691.14	\$196,661.96	\$131,496.65

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac POPULATION 2,349	Rehoboth POPULATION 2,332	Charlton POPULATION 2,295	Wayland POPULATION 2,255
REVENUE.	\$113,948.17	\$73,654.63	\$88,847.83	\$132,372.92
General	73,304.47	69,673.49	80,957.94	114,243.06
<i>Taxes</i>	<i>65,996.86</i>	<i>64,086.83</i>	<i>64,680.28</i>	<i>112,747.68</i>
Property, poll, and income	63,739.98	53,277.60	61,811.00	110,295.36
Corporation, bank, etc.	2,256.88	809.23	2,869.28	2,452.32
<i>Licenses and permits</i>	<i>206.50</i>	<i>78.00</i>	<i>20.00</i>	<i>107.00</i>
<i>Fines and forfeits</i>	<i>617.50</i>	<i>277.35</i>	<i>75.00</i>	<i>604.75</i>
<i>Grants and gifts</i>	<i>6,483.61</i>	<i>15,231.31</i>	<i>16,182.66</i>	<i>783.63</i>
For expenses	6,408.61	15,231.31	16,182.66	783.63
For outlays	75.00	—	—	—
<i>All other</i>	—	—	—	—
Commercial	40,643.70	3,981.14	7,839.89	18,129.86
<i>Special assessments</i>	<i>212.77</i>	<i>862.25</i>	—	<i>272.25</i>
To meet expenses	212.77	862.25	—	272.25
To meet outlays	—	—	—	—
<i>Privileges</i>	—	90.00	—	—
<i>Departmental</i>	<i>3,688.31</i>	<i>1,458.74</i>	<i>5,007.10</i>	<i>7,937.00</i>
General government	585.00	—	36.85	242.25
Protection of persons and property	221.08	139.72	20.20	225.37
Health and sanitation	455.52	165.71	—	57.00
Highways	—	—	—	6,196.28
Charities	1,664.78	24.00	4,031.84	—
Soldiers' benefits	708.00	48.00	264.00	777.00
Schools	5.00	1,074.81	594.19	332.23
Libraries	48.93	—	4.60	81.87
Recreation	—	—	—	25.00
Unclassified	—	6.50	55.42	—
<i>Public service enterprises</i>	<i>34,825.09</i>	—	—	<i>6,497.25</i>
Electric light	25,114.61	—	—	—
Water	9,710.48	—	—	6,497.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>481.50</i>	<i>483.00</i>	<i>776.18</i>	<i>609.39</i>
<i>Interest</i>	<i>1,436.03</i>	<i>1,087.15</i>	<i>2,106.61</i>	<i>2,813.97</i>
On sinking funds	—	—	—	—
On trust and investment funds	195.45	150.00	669.39	1,213.66
All other	1,240.58	937.15	1,437.22	1,600.31
NON-REVENUE.	\$91,263.89	\$83,224.60	\$59,052.24	\$155,704.02
Offsets to outlays	16,015.14	6,521.89	—	19,332.31
<i>Departmental</i>	<i>14,393.77</i>	<i>6,521.89</i>	—	<i>19,332.31</i>
<i>Public service enterprises</i>	<i>1,621.37</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	40,000.00	70,000.00	51,000.00	122,000.00
<i>Loans, general purposes</i>	—	—	—	<i>28,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>70,000.00</i>	<i>51,000.00</i>	<i>94,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	92.79	150.00	117.84	57.10
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	92.79	150.00	117.84	57.10
Refunds	503.82	28.55	3.05	74.29
Agency, trust, and investment	34,652.14	6,524.16	7,931.35	14,240.32
<i>Taxes and licenses for State</i>	<i>4,200.00</i>	<i>3,840.00</i>	<i>4,080.00</i>	<i>7,440.00</i>
<i>Taxes for county</i>	<i>4,102.25</i>	<i>1,718.75</i>	<i>2,707.00</i>	<i>5,666.94</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>26,349.89</i>	<i>965.41</i>	<i>1,144.35</i>	<i>1,133.38</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$129,963.31	\$80,176.52	\$88,847.83	\$151,705.23
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	70,000.00	51,000.00	122,000.00
Transfers and refunds	596.61	178.55	120.89	131.39
Agency, trust, and investment	34,652.14	6,524.16	7,931.35	14,240.32
Total receipts	\$205,212.06	\$156,879.23	\$147,900.07	\$288,076.94
Balance on hand, including funds	23,363.12	14,319.72	30,034.62	11,286.89
GRAND TOTAL	\$228,575.18	\$171,198.95	\$177,934.69	\$299,363.83

Graded According to Population of 1925 — Continued.

PAYMENTS.	Merrimac POPULATION 2,349	Rehoboth POPULATION 2,332	Charlton POPULATION 2,295	Wayland POPULATION 2,255
Maintenance	\$88,752.55	\$59,879.72	\$70,941.44	\$96,804.77
<i>Departmental</i>	<i>60,227.88</i>	<i>59,396.72</i>	<i>69,823.94</i>	<i>92,473.13</i>
General government	4,958.25	2,390.62	3,522.58	5,030.13
Protection of persons and property	7,523.31	1,976.24	1,476.63	7,171.46
Health and sanitation	2,797.25	2,681.89	1,384.94	2,337.19
Highways	10,651.74	16,067.73	18,404.43	28,731.60
Charities	4,138.09	4,319.54	3,690.78	765.05
Soldiers' benefits	776.90	48.00	816.00	1,474.32
Schools	26,489.34	31,562.83	38,988.90	39,241.13
Libraries	772.76	—	473.03	4,955.96
Recreation	61.30	—	65.00	28.00
Pensions	—	—	—	—
Unclassified	2,058.94	349.87	1,001.65	2,738.29
<i>Public service enterprises</i>	<i>26,877.99</i>	<i>—</i>	<i>—</i>	<i>2,806.18</i>
Electric light	20,356.70	—	—	—
Water	6,521.29	—	—	2,806.18
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,646.68</i>	<i>483.00</i>	<i>1,117.50</i>	<i>1,515.46</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest	2,445.57	2,446.29	3,925.83	6,208.91
<i>Loans, general purposes</i>	<i>1,184.07</i>	<i>2,446.29</i>	<i>3,925.83</i>	<i>6,096.41</i>
<i>Loans, public service enterprises</i>	<i>1,261.50</i>	<i>—</i>	<i>—</i>	<i>112.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	37,127.25	24,716.75	611.10	67,225.43
<i>Departmental</i>	<i>23,850.07</i>	<i>24,716.75</i>	<i>611.10</i>	<i>63,415.67</i>
General government	2,100.00	100.00	611.10	—
Protection of persons and property	2,380.28	2,991.91	—	8,732.75
Health and sanitation	1,045.39	—	—	—
Highways	17,686.39	20,757.40	—	29,543.67
Charities	—	—	—	—
Schools	638.01	867.44	—	23,956.38
Libraries	—	—	—	—
Recreation	—	—	—	1,182.87
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>12,788.98</i>	<i>—</i>	<i>—</i>	<i>3,809.76</i>
Electric light	4,172.74	—	—	—
Water	8,616.24	—	—	3,809.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>488.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	44,050.00	72,000.00	55,000.00	96,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,050.00</i>	<i>2,000.00</i>	<i>4,600.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>70,000.00</i>	<i>50,400.00</i>	<i>94,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	92.79	150.00	117.84	57.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>92.79</i>	<i>150.00</i>	<i>117.84</i>	<i>57.10</i>
Refunds	503.82	28.55	3.05	74.29
Agency, trust, and investment	34,738.53	6,524.16	10,054.76	13,664.08
<i>Taxes and licenses for State</i>	<i>4,200.00</i>	<i>3,840.00</i>	<i>4,080.00</i>	<i>7,440.00</i>
<i>Taxes for county</i>	<i>4,102.25</i>	<i>1,718.75</i>	<i>2,707.00</i>	<i>5,666.94</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>26,436.28</i>	<i>965.41</i>	<i>3,267.76</i>	<i>557.14</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

RECAPITULATION.

Maintenance and interest	\$91,198.12	\$62,326.01	\$74,867.27	\$103,013.68
Permanent debt (except from sinking funds)	19,050.00	2,000.00	4,600.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	37,127.25	24,716.75	611.10	67,225.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	70,000.00	50,400.00	94,000.00
Transfers (except to sinking funds) and refunds	596.61	178.55	120.89	131.39
Agency, trust, and investment	34,738.53	6,524.16	10,054.76	13,664.08
Total payments	\$207,710.51	\$165,745.47	\$140,654.02	\$280,034.58
Balance on hand, including funds	20,864.67	5,453.48	37,280.67	19,329.25
GRAND TOTAL	\$228,575.18	\$171,198.95	\$177,934.69	\$299,363.83

¹ Includes \$2,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rutland POPULATION 2,236	Sutton POPULATION 2,174	Hanson POPULATION 2,166	Ashburnham POPULATION 2,159
REVENUE.	\$60,806.10	\$83,596.11	\$86,151.26	\$101,659.59
General	51,314.93	74,595.63	76,976.48	74,918.96
<i>Taxes</i>	<i>39,297.69</i>	<i>57,718.43</i>	<i>70,653.24</i>	<i>61,615.27</i>
Property, poll, and income	37,254.53	54,053.02	66,843.42	57,814.01
Corporation, bank, etc.	2,043.16	3,665.41	3,809.82	3,801.26
<i>Licenses and permits</i>	<i>120.00</i>	<i>77.50</i>	<i>121.00</i>	<i>96.00</i>
<i>Fines and forfeits</i>	<i>20.00</i>	<i>50.00</i>	<i>590.08</i>	<i>679.74</i>
<i>Grants and gifts</i>	<i>11,877.24</i>	<i>16,749.70</i>	<i>5,612.16</i>	<i>12,627.95</i>
For expenses	11,686.13	12,749.70	4,612.16	9,027.95
For outlays	191.11	4,000.00	1,000.00	3,500.00
<i>All other</i>	—	—	—	—
Commercial	9,491.17	9,000.48	9,174.78	26,740.63
<i>Special assessments</i>	—	—	—	<i>62.25</i>
To meet expenses	—	—	—	62.25
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>93.76</i>	—	—	—
<i>Departmental</i>	<i>923.06</i>	<i>6,949.44</i>	<i>3,290.21</i>	<i>1,392.95</i>
General government	478.05	140.50	327.25	234.50
Protection of persons and property	53.62	—	600.72	245.13
Health and sanitation	—	—	390.55	—
Highways	—	—	89.20	59.88
Charities	—	6,085.24	863.87	429.26
Soldiers' benefits	108.00	708.00	558.00	332.00
Schools	224.71	4.89	5.00	80.00
Libraries	58.68	3.00	64.00	8.18
Recreation	—	—	—	—
Unclassified	—	7.81	391.62	4.00
<i>Public service enterprises</i>	<i>7,420.55</i>	—	<i>4,024.94</i>	<i>21,984.11</i>
Electric light	—	—	—	14,122.63
Water	7,418.85	—	4,024.94	7,861.48
All other	1.70	—	—	—
<i>Cemeteries</i>	—	<i>420.25</i>	—	<i>664.00</i>
<i>Interest</i>	<i>1,053.80</i>	<i>1,630.79</i>	<i>1,859.63</i>	<i>2,637.32</i>
On sinking funds	—	—	—	—
On trust and investment funds	17.98	729.91	7.28	1,380.84
All other	1,035.82	900.88	1,852.35	1,256.48
NON-REVENUE.	\$82,155.78	\$46,955.17	\$52,727.72	\$105,490.15
Offsets to outlays	9,478.45	12,843.83	2,347.05	12,225.24
<i>Departmental</i>	<i>9,000.00</i>	<i>12,843.83</i>	<i>2,267.33</i>	<i>12,225.24</i>
<i>Public service enterprises</i>	<i>478.45</i>	—	<i>79.72</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	68,000.00	25,000.00	40,000.00	76,143.56
<i>Loans, general purposes</i>	—	—	—	<i>10,743.56</i>
<i>Loans, public service enterprises</i>	<i>11,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>57,000.00</i>	<i>25,000.00</i>	<i>40,000.00</i>	<i>65,400.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	11.59	261.50	6.65	803.86
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	11.59	261.50	6.65	803.86
Refunds	70.24	289.77	78.85	303.08
Agency, trust, and investment	4,595.50	8,560.07	10,295.17	16,014.41
<i>Taxes and licenses for State</i>	<i>2,760.00</i>	<i>4,329.00</i>	<i>4,560.00</i>	<i>3,720.00</i>
<i>Taxes for county</i>	<i>1,831.00</i>	<i>2,866.00</i>	<i>5,076.28</i>	<i>2,468.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4.50</i>	<i>1,374.07</i>	<i>658.89</i>	<i>9,826.41</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$70,284.55	\$96,439.94	\$88,498.31	\$113,884.83
Premiums	—	—	—	—
Municipal indebtedness	68,000.00	25,000.00	40,000.00	76,143.56
Transfers and refunds	81.83	551.27	85.50	1,106.94
Agency, trust, and investment	4,595.50	8,560.07	10,295.17	16,014.41
Total receipts	\$142,961.88	\$130,551.28	\$138,878.98	\$207,149.74
<i>Balance on hand, including funds</i>	<i>5,298.58</i>	<i>2,030.92</i>	<i>28,737.78</i>	<i>2,347.16</i>
GRAND TOTAL	\$148,260.46	\$132,582.20	\$167,616.76	\$209,496.90

Graded According to Population of 1925 — Continued.

PAYMENTS.	Rutland POPULATION 2,236	Sutton POPULATION 2,174	Hanson POPULATION 2,166	Ashburnham POPULATION 2,159
Maintenance	\$48,595.33	\$76,486.80	\$61,530.60	\$83,701.77
<i>Departmental</i>	<i>44,180.68</i>	<i>75,440.37</i>	<i>58,708.83</i>	<i>63,818.72</i>
General government	3,454.52	3,277.91	4,207.56	10,063.24
Protection of persons and property	1,377.59	2,013.36	5,781.61	6,780.43
Health and sanitation	1,042.25	976.38	2,028.50	1,144.82
Highways	12,145.84	20,777.48	12,299.01	15,587.44
Charities	1,880.29	15,975.85	3,808.42	3,009.97
Soldiers' benefits	103.96	902.00	470.00	399.75
Schools	22,258.00	30,150.59	27,941.80	23,941.83
Libraries	502.70	563.78	1,420.54	1,147.10
Recreation	715.00	40.00	—	281.56
Pensions	—	—	—	—
Unclassified	700.53	763.02	1,261.39	1,462.58
<i>Public service enterprises</i>	<i>4,414.65</i>	<i>—</i>	<i>2,821.77</i>	<i>18,412.95</i>
Electric light	—	—	—	12,261.89
Water	4,389.97	—	2,821.77	6,151.06
All other	24.68	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,026.43</i>	<i>—</i>	<i>1,470.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
Interest	3,144.44	572.25	3,052.10	2,872.94
<i>Loans, general purposes</i>	<i>2,274.44</i>	<i>572.25</i>	<i>2,162.10</i>	<i>2,048.13</i>
<i>Loans, public service enterprises</i>	<i>870.00</i>	<i>—</i>	<i>890.00</i>	<i>824.81</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,108.72	17,857.40	16,019.98	38,443.55
<i>Departmental</i>	<i>13,687.41</i>	<i>17,857.40</i>	<i>15,069.08</i>	<i>34,445.23</i>
General government	—	323.90	—	—
Protection of persons and property	—	—	76.61	—
Health and sanitation	—	—	—	—
Highways	13,485.36	17,533.50	6,163.47	17,977.30
Charities	—	—	—	329.00
Schools	—	—	7,633.48	16,138.93
Libraries	—	—	—	—
Recreation	202.05	—	1,195.52	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>12,421.31</i>	<i>—</i>	<i>950.90</i>	<i>3,898.32</i>
Electric light	—	—	—	2,734.86
Water	12,421.31	—	950.90	1,263.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	60,100.00	25,900.00	47,000.00	44,849.90
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,500.00</i>	<i>900.00</i>	<i>7,000.00</i>	<i>6,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>54,600.00</i>	<i>25,000.00</i>	<i>40,000.00</i>	<i>38,049.90</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	11.59	261.50	6.65	803.86
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>11.59</i>	<i>261.50</i>	<i>6.65</i>	<i>803.86</i>
Refunds	70.24	289.77	78.85	303.08
Agency, trust, and investment	4,613.48	8,531.44	10,287.67	8,686.70
<i>Taxes and licenses for State</i>	<i>2,760.00</i>	<i>4,320.00</i>	<i>4,560.00</i>	<i>3,720.00</i>
<i>Taxes for county</i>	<i>1,831.00</i>	<i>2,866.00</i>	<i>5,076.28</i>	<i>2,468.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>22.48</i>	<i>1,345.44</i>	<i>651.39</i>	<i>2,498.70</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$51,739.77	\$77,059.05	\$64,582.70	\$86,574.71
Permanent debt (except from sinking funds)	5,500.00	900.00	7,000.00	6,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,108.72	17,857.40	16,019.98	38,443.55
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	54,600.00	25,000.00	40,000.00	38,049.90
Transfers (except to sinking funds) and refunds	81.83	551.27	85.50	1,106.94
Agency, trust, and investment	4,613.48	8,531.44	10,287.67	8,686.70
Total payments	\$142,643.80	\$129,899.16	\$137,975.85	\$179,661.80
Balance on hand, including funds	5,616.66	2,683.04	29,640.91	29,835.10
GRAND TOTAL	\$148,260.46	\$132,582.20	\$167,616.76	\$209,496.90

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Raynham POPULATION 2,128	Harwich POPULATION 2,077	Southborough POPULATION 2,053	Hamilton POPULATION 2,018
REVENUE.	\$60,663.09	\$91,641.70	\$108,628.33	\$134,788.86
General	58,512.33	82,651.53	103,077.40	128,028.75
<i>Taxes</i>	<i>48,504.39</i>	<i>74,919.00</i>	<i>99,001.62</i>	<i>127,358.94</i>
Property, poll, and income	45,983.65	73,539.97	93,366.64	123,455.53
Corporation, bank, etc.	2,520.74	1,379.03	5,634.98	3,903.41
<i>Licenses and permits</i>	<i>140.00</i>	<i>218.60</i>	<i>47.00</i>	<i>96.00</i>
<i>Fines and forfeits</i>	<i>11.65</i>	<i>482.00</i>	—	<i>142.81</i>
<i>Grants and gifts</i>	<i>9,856.29</i>	<i>7,032.03</i>	<i>4,028.78</i>	<i>431.00</i>
For expenses	9,856.29	7,032.03	4,028.78	431.00
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	2,150.76	8,990.17	5,550.93	6,760.11
<i>Special assessments</i>	<i>406.25</i>	<i>971.15</i>	<i>82.46</i>	<i>1,047.64</i>
To meet expenses	406.25	971.15	82.46	1,047.64
To meet outlays	—	—	—	—
<i>Privileges</i>	—	<i>1,475.00</i>	<i>50.00</i>	—
<i>Departmental</i>	<i>821.37</i>	<i>5,508.51</i>	<i>2,682.74</i>	<i>3,389.69</i>
General government	1.35	1,444.10	273.50	62.70
Protection of persons and property	289.65	702.74	578.02	152.22
Health and sanitation	—	119.29	—	506.15
Highways	12.96	50.00	16.00	—
Charities	—	1,535.96	364.50	2,403.99
Soldiers' benefits	397.50	384.00	90.00	156.00
Schools	114.28	700.27	1,157.70	8.12
Libraries	—	533.95	43.52	48.01
Recreation	—	98.00	—	—
Unclassified	5.63	.20	159.50	52.50
<i>Public service enterprises</i>	—	—	—	<i>7.25</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	7.25
<i>Cemeteries</i>	<i>270.40</i>	—	<i>1,691.86</i>	<i>725.42</i>
<i>Interest</i>	<i>652.74</i>	<i>975.51</i>	<i>1,044.37</i>	<i>1,590.11</i>
On sinking funds	—	—	—	—
On trust and investment funds	33.34	518.58	149.12	110.53
All other	619.40	426.93	895.25	1,479.58
NON-REVENUE.	\$84,867.13	\$79,556.91	\$82,011.20	\$116,591.52
Offsets to outlays	—	16,314.38	9,925.76	16,312.91
<i>Departmental</i>	—	<i>16,314.38</i>	<i>9,925.76</i>	<i>16,312.91</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	79,000.00	44,000.00	61,000.00	83,500.00
<i>Loans, general purposes</i>	<i>29,000.00</i>	—	<i>21,000.00</i>	<i>3,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>44,000.00</i>	<i>40,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	18.60	156.88	125.00	225.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	18.60	156.88	125.00	225.00
Refunds	66.37	260.74	239.06	39.86
Agency, trust, and investment	5,722.16	18,824.91	10,721.38	16,513.75
<i>Taxes and licenses for State</i>	<i>3,480.00</i>	<i>5,400.00</i>	<i>5,750.00</i>	<i>8,040.00</i>
<i>Taxes for county</i>	<i>1,557.61</i>	<i>12,526.24</i>	<i>3,821.00</i>	<i>7,552.88</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>684.55</i>	<i>898.67</i>	<i>1,140.38</i>	<i>620.87</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$60,663.09	\$107,956.08	\$118,554.09	\$151,101.77
Premiums	—	—	—	—
Municipal indebtedness	79,000.00	44,000.00	61,000.00	83,500.00
Transfers and refunds	84.97	417.62	364.06	264.86
Agency, trust, and investment	5,722.16	18,824.91	10,721.38	16,513.75
Total receipts	\$145,470.22	\$171,198.61	\$190,639.53	\$251,380.38
Balance on hand, including funds	7,610.91	11,593.55	25,106.55	22,464.19
GRAND TOTAL	\$153,081.13	\$182,792.16	\$215,746.08	\$273,844.57

Graded According to Population of 1925 — Continued.

PAYMENTS.	Raynham POPULATION 2,128	Harwich POPULATION 2,077	Southborough POPULATION 2,053	Hamilton POPULATION 2,018
Maintenance	\$56,939.88	\$72,158.12	\$98,936.95	\$118,112.85
<i>Departmental</i>	<i>56,506.94</i>	<i>71,908.33</i>	<i>96,667.48</i>	<i>116,666.33</i>
General government	3,889.31	7,591.22	5,582.29	9,754.24
Protection of persons and property	2,786.40	6,109.00	9,408.70	12,593.91
Health and sanitation	1,423.42	2,101.83	1,294.43	4,290.51
Highways	16,749.45	18,656.60	25,634.04	34,456.82
Charities	1,446.79	6,328.84	2,380.40	4,514.39
Soldiers' benefits	441.25	432.00	210.00	669.21
Schools	28,021.78	28,570.22	45,650.02	43,955.89
Libraries	581.52	1,104.86	1,869.12	2,723.21
Recreation	327.67	159.85	345.45	303.55
Pensions	333.32	—	—	—
Unclassified	506.03	853.91	4,193.03	3,404.60
<i>Public service enterprises</i>	<i>20.00</i>	<i>249.79</i>	<i>—</i>	<i>146.10</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	20.00	249.79	—	146.10
<i>Cemeteries</i>	<i>412.94</i>	<i>—</i>	<i>2,369.47</i>	<i>1,300.42</i>
Administration of trust funds	—	—	—	—
Interest	1,297.62	747.76	1,000.13	3,098.24
<i>Loans, general purposes</i>	<i>1,297.62</i>	<i>747.76</i>	<i>1,000.13</i>	<i>3,098.24</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,490.32	30,130.04	33,430.80	22,730.62
<i>Departmental</i>	<i>22,490.32</i>	<i>30,130.04</i>	<i>33,430.80</i>	<i>22,730.62</i>
General government	—	900.00	848.52	—
Protection of persons and property	—	—	3,135.90	1,247.00
Health and sanitation	—	100.00	—	439.50
Highways	299.76	28,955.04	29,446.38	20,359.12
Charities	—	—	—	—
Schools	22,190.56	—	—	685.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	175.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	41,999.00	44,000.00	44,750.00	90,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,999.00</i>	<i>—</i>	<i>4,750.00</i>	<i>12,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>44,000.00</i>	<i>40,000.00</i>	<i>88,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	18.60	156.88	125.00	225.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>18.60</i>	<i>156.88</i>	<i>125.00</i>	<i>225.00</i>
Refunds	66.37	260.74	239.06	39.86
Agency, trust, and investment	5,736.90	18,842.43	10,739.99	16,761.40
<i>Taxes and licenses for State</i>	<i>3,480.00</i>	<i>5,400.00</i>	<i>5,760.00</i>	<i>8,040.00</i>
<i>Taxes for county</i>	<i>1,557.61</i>	<i>12,526.24</i>	<i>3,821.00</i>	<i>7,852.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>699.29</i>	<i>916.19</i>	<i>1,158.99</i>	<i>868.52</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$58,237.50	\$72,905.88	\$99,937.08	\$121,211.09
Permanent debt (except from sinking funds)	1,999.00	—	4,750.00	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,490.32	30,130.04	33,430.80	22,730.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	44,000.00	40,000.00	88,000.00
Transfers (except to sinking funds) and refunds	84.97	417.62	364.06	264.86
Agency, trust, and investment	5,736.90	18,842.43	10,739.99	16,761.40
Total payments	\$128,543.69	\$166,295.97	\$189,221.93	\$250,967.97
<i>Balance on hand, including funds</i>	<i>24,532.44</i>	<i>16,496.19</i>	<i>26,524.15</i>	<i>22,876.60</i>
GRAND TOTAL	\$153,081.13	\$182,792.16	\$215,746.08	\$273,844.57

¹ Includes \$302.67 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamsburg POPULATION 1,993	Upton POPULATION 1,988	Northborough POPULATION 1,968	West Boylston POPULATION 1,916
REVENUE.	\$61,659.57	\$62,415.67	\$98,550.70	\$91,086.04
General	49,171.54	54,519.65	81,560.46	71,398.86
<i>Taxes</i>	<i>41,156.81</i>	<i>44,595.15</i>	<i>72,319.08</i>	<i>61,206.04</i>
Property, poll, and income	38,630.58	43,654.65	69,823.64	60,788.45
Corporation, bank, etc.	2,526.23	940.50	2,495.44	417.59
<i>Licenses and permits</i>	<i>50.00</i>	<i>98.75</i>	<i>223.00</i>	<i>180.33</i>
<i>Fines and forfeits</i>	<i>90.05</i>	<i>115.60</i>	<i>146.87</i>	<i>40.00</i>
<i>Grants and gifts</i>	<i>7,874.68</i>	<i>9,710.15</i>	<i>8,871.51</i>	<i>9,910.71</i>
For expenses	7,874.68	9,710.15	8,871.51	9,910.71
For outlays	—	—	—	—
<i>All other</i>	—	—	—	61.78
Commercial	12,488.03	7,896.02	16,990.24	19,687.18
<i>Special assessments</i>	—	—	397.53	274.45
To meet expenses	—	—	397.53	274.45
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>4,942.10</i>	<i>6,220.02</i>	<i>5,036.81</i>	<i>1,007.16</i>
General government	203.00	192.00	1,873.00	—
Protection of persons and property	4.70	41.15	530.05	328.77
Health and sanitation	291.50	—	630.53	—
Highways	103.30	—	—	—
Charities	1,732.71	4,219.28	881.11	327.59
Soldiers' benefits	168.00	1,002.00	218.00	252.00
Schools	2,403.89	751.98	650.72	18.00
Libraries	—	13.61	93.90	56.65
Recreation	—	—	33.50	22.00
Unclassified	35.00	—	126.00	2.15
<i>Public service enterprises</i>	<i>3,527.90</i>	—	<i>5,537.98</i>	<i>17,351.65</i>
Electric light	—	—	—	17,351.65
Water	3,509.90	—	5,537.98	—
All other	18.00	—	—	—
<i>Cemeteries</i>	—	666.76	1,555.88	531.29
<i>Interest</i>	<i>4,018.03</i>	<i>1,009.24</i>	<i>4,462.04</i>	<i>722.63</i>
On sinking funds	1,174.72	—	—	—
On trust and investment funds	1,897.12	495.50	3,319.06	152.09
All other	946.19	513.74	1,142.98	570.54
NON-REVENUE.	\$82,506.94	\$31,668.18	\$84,759.88	\$47,339.38
Offsets to outlays	2,000.00	—	9,087.18	11,368.46
<i>Departmental</i>	<i>2,000.00</i>	—	<i>9,087.18</i>	<i>9,500.00</i>
<i>Public service enterprises</i>	—	—	—	1,868.46
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	37,000.00	20,000.00	55,000.00	22,800.00
<i>Loans, general purposes</i>	<i>2,000.00</i>	—	—	2,800.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>55,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,657.77	495.50	1,378.20	7,528.58
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,657.77	495.50	1,378.20	7,528.58
Refunds	16.67	784.88	57.42	6.82
Agency, trust, and investment	40,832.50	10,387.80	19,237.08	5,635.52
<i>Taxes and licenses for State</i>	<i>3,480.00</i>	<i>2,830.00</i>	<i>3,960.00</i>	<i>2,880.00</i>
<i>Taxes for county</i>	6,297.93	1,911.00	2,627.00	1,911.00
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>31,054.57</i>	<i>5,536.80</i>	<i>12,650.08</i>	<i>844.53</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$63,659.57	\$62,415.67	\$107,637.88	\$102,454.50
Premiums	—	—	—	—
Municipal indebtedness	37,000.00	20,000.00	55,000.00	22,800.00
Transfers and refunds	2,674.44	1,280.38	1,435.62	7,535.40
Agency, trust, and investment	40,832.50	10,387.80	19,237.08	5,635.52
Total receipts	\$144,166.51	\$94,083.85	\$183,310.58	\$138,425.42
Balance on hand, including funds	22,442.56	1,475.84	16,339.80	16,629.13
GRAND TOTAL	\$166,609.07	\$95,559.69	\$199,650.38	\$155,054.55

Graded According to Population of 1925 — Continued.

PAYMENTS.	Williamsburg POPULATION 1,993	Upton POPULATION 1,988	Northborough POPULATION 1,963	West Boylston POPULATION 1,916
Maintenance	\$55,651.43	\$58,120.55	\$79,615.94	\$74,259.18
<i>Departmental</i>	<i>54,113.14</i>	<i>56,992.37</i>	<i>75,288.58</i>	<i>62,300.61</i>
General government	2,666.57	3,630.77	5,589.91	2,937.60
Protection of persons and property	1,652.03	2,257.76	5,378.59	2,765.13
Health and sanitation	1,456.97	590.30	2,377.03	1,901.92
Highways	11,753.02	13,579.24	17,452.31	10,627.27
Charities	3,169.28	8,769.65	8,000.56	3,650.18
Soldiers' benefits	168.00	1,386.50	969.89	336.00
Schools	32,104.91	24,340.63	31,631.86	35,036.74
Libraries	616.36	958.27	2,070.89	3,129.99
Recreation	24.00	—	251.08	941.54
Pensions	—	—	—	—
Unclassified	502.00	1,479.25	1,566.46	974.24
<i>Public service enterprises</i>	<i>1,488.48</i>	<i>—</i>	<i>2,084.12</i>	<i>11,614.47</i>
Electric light	—	—	—	11,614.47
Water	1,470.48	—	2,083.21	—
All other	18.00	—	.91	—
<i>Cemeteries</i>	<i>45.81</i>	<i>1,128.18</i>	<i>2,238.24</i>	<i>344.10</i>
<i>Administration of trust funds</i>	<i>4.00</i>	<i>—</i>	<i>5.00</i>	<i>—</i>
Interest	4,565.83	696.46	3,364.34	1,436.73
<i>Loans, general purposes</i>	<i>1,945.83</i>	<i>696.46</i>	<i>3,364.34</i>	<i>1,436.73</i>
<i>Loans, public service enterprises</i>	<i>2,620.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,973.75	3,733.20	20,263.42	12,498.19
<i>Departmental</i>	<i>7,973.75</i>	<i>3,733.20</i>	<i>20,263.42</i>	<i>9,219.09</i>
General government	—	—	—	—
Protection of persons and property	—	—	2,850.00	243.48
Health and sanitation	—	—	—	—
Highways	7,530.00	2,886.72	13,580.27	8,071.09
Charities	—	—	—	—
Schools	443.75	846.48	3,833.15	904.52
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,101.85</i>
Electric light	—	—	—	3,101.85
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>177.25</i>
Municipal indebtedness	39,300.00	20,238.65	63,000.00	23,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,300.00</i>	<i>—</i>	<i>3,000.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>238.65</i>	<i>—</i>	<i>—</i>
Transfers	2,657.77	495.50	1,378.20	7,528.58
<i>To sinking funds from revenue</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,657.77</i>	<i>495.50</i>	<i>1,378.20</i>	<i>7,528.58</i>
Refunds	16.67	784.88	57.42	6.82
Agency, trust, and investment	42,850.07	5,387.80	19,999.95	12,522.78
<i>Taxes and licenses for State</i>	<i>3,480.00</i>	<i>2,880.00</i>	<i>3,960.00</i>	<i>2,880.00</i>
<i>Taxes for county</i>	<i>6,297.93</i>	<i>1,911.00</i>	<i>2,627.00</i>	<i>1,911.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>33,072.14</i>	<i>596.80</i>	<i>13,412.95</i>	<i>7,731.78</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$60,217.26	\$58,817.01	\$82,980.28	\$75,695.91
Permanent debt (except from sinking funds)	4,300.00	—	3,000.00	3,500.00
Sinking fund requirements from revenue	1,000.00	—	—	—
Outlays	7,973.75	3,733.20	20,263.42	12,498.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	20,238.65	60,000.00	20,000.00
Transfers (except to sinking funds) and refunds	1,674.44	1,280.38	1,435.62	7,535.40
Agency, trust, and investment	42,850.07	5,387.80	19,999.95	12,522.78
Total payments	\$153,015.52	\$89,457.04	\$187,679.27	\$131,752.28
Balance on hand, including funds	13,593.55	6,102.65	11,971.11	23,302.27
GRAND TOTAL	\$166,609.07	\$95,559.69	\$199,650.38	\$155,054.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Townsend POPULATION 1,895	Georgetown POPULATION 1,888	Westminster POPULATION 1,884	Lunenburg POPULATION 1,875
REVENUE.	\$76,149.05	\$86,549.77	\$63,387.28	\$81,953.98
General	69,973.67	56,784.14	56,406.50	75,803.11
Taxes	58,078.35	50,255.39	43,183.45	62,911.27
Property, poll, and income	51,690.69	48,797.18	42,523.91	62,333.51
Corporation, bank, etc.	6,387.66	1,458.21	659.54	577.76
Licenses and permits	133.00	57.00	74.00	935.73
Fines and forfeits	5.95	20.00	164.80	251.45
Grants and gifts	11,756.37	6,451.75	12,984.25	11,704.66
For expenses	11,756.37	6,451.75	12,984.25	11,704.66
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	6,175.38	29,765.63	6,980.78	6,150.87
Special assessments	173.45	1,382.60	291.39	931.22
To meet expenses	173.45	1,382.60	291.39	931.22
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	3,771.32	4,512.21	2,113.78	3,263.57
General government	1,134.95	17.84	441.00	231.11
Protection of persons and property	280.79	110.73	67.52	491.67
Health and sanitation	—	—	—	—
Highways	10.00	—	259.56	509.45
Charities	1,374.30	2,269.55	643.25	1,265.17
Soldiers' benefits	312.00	1,320.00	336.00	72.00
Schools	335.97	731.52	349.99	603.70
Libraries	58.25	44.57	16.46	43.47
Recreation	—	—	—	2.00
Unclassified	265.06	18.00	—	45.00
Public service enterprises	—	23,802.22	—	—
Electric light	—	22,802.22	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	1,537.06	—	409.00	309.65
Interest	693.55	1,068.70	4,166.61	1,646.43
On sinking funds	—	—	—	—
On trust and investment funds	64.86	823.86	3,761.49	398.39
All other	628.69	244.84	405.12	1,248.04
NON-REVENUE.	\$51,913.33	\$23,262.64	\$64,502.74	\$65,340.46
Offsets to outlays	152.86	8,052.95	12,000.00	34,239.32
Departmental	152.86	7,770.90	12,000.00	34,239.32
Public service enterprises	—	282.05	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	41,126.10	7,000.00	40,000.00	24,000.00
Loans, general purposes	—	—	—	9,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,950.00	7,000.00	40,000.00	15,000.00
Unpaid warrants or orders, current year	176.10	—	—	—
Premiums	—	—	—	—
Transfers	59.36	969.48	6,173.18	93.44
From sinking funds	—	—	—	—
All other	59.36	969.48	6,173.18	93.44
Refunds	282.05	4.00	138.92	392.84
Agency, trust, and investment	10,292.96	7,236.21	6,190.64	6,614.86
Taxes and licenses for State	4,440.00	3,600.00	2,400.00	3,360.00
Taxes for county	3,381.88	3,516.21	1,592.00	2,220.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,471.08	120.00	2,198.64	1,025.86
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$76,301.91	\$94,602.72	\$75,387.28	\$116,193.30
Premiums	—	—	—	—
Municipal indebtedness	41,126.10	7,000.00	40,000.00	24,000.00
Transfers and refunds	341.41	973.48	6,312.10	486.28
Agency, trust, and investment	10,292.96	7,236.21	6,190.64	6,614.86
Total receipts	\$128,662.38	\$109,812.41	\$127,890.02	\$147,294.44
Balance on hand, including funds	16,701.73	21,604.40	18,273.71	36,489.31
GRAND TOTAL	\$144,764.11	\$131,416.81	\$146,163.73	\$183,783.75

Graded According to Population of 1925 — Continued.

PAYMENTS.	Townsend POPULATION 1,895	Georgetown POPULATION 1,888	Westminster POPULATION 1,884	Lunenburg POPULATION 1,875
Maintenance	\$69,342.20	\$67,161.92	\$56,257.39	\$65,352.46
<i>Departmental</i>	<i>67,658.49</i>	<i>53,128.95</i>	<i>55,077.69</i>	<i>64,404.57</i>
General government	3,737.69	3,115.55	2,562.04	4,382.83
Protection of persons and property	3,671.58	3,985.08	3,632.32	3,614.48
Health and sanitation	784.11	731.34	995.93	1,466.34
Highways	15,942.22	10,845.79	16,500.59	14,640.11
Charities	6,280.71	4,993.82	2,049.38	4,759.48
Soldiers' benefits	286.00	1,159.00	515.92	14.00
Schools	33,781.87	25,754.43	25,906.45	32,270.51
Libraries	1,356.56	1,366.97	1,531.04	1,521.47
Recreation	665.32	3.54	395.85	475.38
Pensions	—	—	—	—
Unclassified	1,152.43	1,173.43	988.17	1,259.97
<i>Public service enterprises</i>	<i>—</i>	<i>14,032.97</i>	<i>64.64</i>	<i>—</i>
Electric light	—	14,032.97	—	—
Water	—	—	—	—
All other	—	—	64.64	—
<i>Cemeteries</i>	<i>1,683.71</i>	<i>—</i>	<i>1,115.06</i>	<i>947.89</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,368.48	1,140.00	1,273.75	1,746.95
<i>Loans, general purposes</i>	<i>1,368.48</i>	<i>730.00</i>	<i>1,278.75</i>	<i>1,746.95</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>410.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,484.02	12,067.71	19,561.36	76,798.68
<i>Departmental</i>	<i>6,484.02</i>	<i>7,547.56</i>	<i>19,561.36</i>	<i>76,798.68</i>
General government	—	—	95.00	75.00
Protection of persons and property	774.69	946.72	—	72.50
Health and sanitation	—	—	—	—
Highways	600.00	6,080.71	18,937.36	47,517.70
Charities	—	140.00	229.00	—
Schools	5,109.33	—	—	29,058.48
Libraries	—	—	300.00	75.00
Recreation	—	—	—	—
Unclassified	—	180.13	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>4,720.15</i>	<i>—</i>	<i>—</i>
Electric light	—	4,720.15	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	46,685.61	14,000.00	46,000.00	19,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,120.00</i>	<i>7,000.00</i>	<i>1,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,950.00</i>	<i>7,000.00</i>	<i>45,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>2,615.61</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	59.36	969.48	6,173.18	93.44
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>59.36</i>	<i>969.48</i>	<i>6,173.18</i>	<i>93.44</i>
Refunds	282.05	4.00	138.92	392.84
Agency, trust, and investment	10,307.56	7,200.07	11,469.52	6,505.34
<i>Taxes and licenses for State</i>	<i>4,440.00</i>	<i>3,600.00</i>	<i>2,400.00</i>	<i>3,360.00</i>
<i>Taxes for county</i>	<i>3,381.88</i>	<i>3,516.21</i>	<i>1,592.00</i>	<i>2,229.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,485.68</i>	<i>83.86</i>	<i>7,477.52</i>	<i>916.34</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$70,710.68	\$68,301.92	\$57,536.14	\$67,099.41
Permanent debt (except from sinking funds)	3,120.00	7,000.00	1,000.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,484.02	12,067.71	19,561.36	76,798.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	43,565.61	7,000.00	45,000.00	15,000.00
Transfers (except to sinking funds) and refunds	341.41	973.48	6,312.10	486.28
Agency, trust, and investment	10,307.56	7,200.07	11,469.52	6,505.34
Total payments	\$134,529.28	\$102,543.18	\$140,879.12	\$169,889.71
Balance on hand, including funds	10,234.83	28,873.63	5,284.61	13,894.04
GRAND TOTAL	\$144,764.11	\$131,416.81	\$146,163.73	\$183,783.75

¹ Includes \$2,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sturbridge POPULATION 1,845	Cheshire POPULATION 1,842	Stockbridge POPULATION 1,830	Northfield POPULATION 1,821
REVENUE.	\$58,711.94	\$55,018.33	\$132,932.86	\$88,522.88
General	54,538.92	49,332.73	129,140.89	81,396.57
<i>Taxes</i>	<i>39,689.45</i>	<i>39,773.66</i>	<i>128,553.53</i>	<i>67,778.61</i>
Property, poll, and income	36,780.45	37,656.91	125,032.79	66,241.08
Corporation, bank, etc.	2,919.00	2,116.15	3,525.74	1,537.53
<i>Licenses and permits</i>	<i>43.00</i>	<i>8.60</i>	<i>12.50</i>	<i>86.00</i>
<i>Fines and forfeits</i>	<i>123.00</i>	<i>81.00</i>	<i>184.63</i>	<i>228.55</i>
<i>Grants and gifts</i>	<i>14,673.47</i>	<i>9,470.67</i>	<i>385.23</i>	<i>13,303.41</i>
For expenses	14,673.47	9,470.67	385.23	13,303.41
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	4,173.02	5,685.60	3,791.97	7,126.31
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	1,205.78	—	—
<i>Departmental</i>	<i>1,748.39</i>	<i>2,045.90</i>	<i>2,822.02</i>	<i>4,347.26</i>
General government	216.00	267.50	785.00	42.25
Protection of persons and property	195.69	29.60	133.43	106.80
Health and sanitation	—	—	36.05	194.68
Highways	40.30	22.50	99.00	177.69
Charities	1,094.54	911.00	45.00	2,241.87
Soldiers' benefits	144.00	240.00	216.00	288.00
Schools	45.25	575.30	1,485.60	641.41
Libraries	12.61	—	—	31.17
Recreation	—	—	—	—
Unclassified	—	—	21.94	623.39
<i>Public service enterprises</i>	—	—	234.67	—
Electric light	—	—	—	—
Water	—	—	234.67	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>756.08</i>	<i>1,665.70</i>	<i>16.00</i>	<i>468.70</i>
<i>Interest</i>	<i>1,668.55</i>	<i>768.16</i>	<i>719.38</i>	<i>2,310.35</i>
On sinking funds	—	—	—	—
On trust and investment funds	912.54	600.00	719.28	1,713.69
All other	756.01	168.16	—	596.66
NON-REVENUE.	\$48,442.30	\$38,184.79	\$158,453.81	\$22,859.72
Offsets to outlays	120.00	—	20,444.14	—
<i>Departmental</i>	<i>120.00</i>	—	20,444.14	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	40,000.00	30,000.00	118,000.00	10,000.00
<i>Loans, general purposes</i>	—	—	8,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>110,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	350.00	1,537.96	375.00	403.96
<i>From sinking funds</i>	—	—	—	—
All other	350.00	1,537.96	375.00	403.96
Refunds	74.69	80.97	8.67	139.76
Agency, trust, and investment	7,897.61	6,565.86	19,626.00	12,316.00
<i>Taxes and licenses for State</i>	<i>3,120.00</i>	<i>2,768.33</i>	<i>9,120.00</i>	<i>4,330.51</i>
<i>Taxes for county</i>	<i>2,070.00</i>	<i>3,137.62</i>	<i>10,367.78</i>	<i>4,835.48</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,707.61</i>	<i>659.91</i>	<i>138.22</i>	<i>3,150.01</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$58,831.94	\$55,018.33	\$153,377.00	\$88,522.88
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	30,000.00	118,000.00	10,000.00
Transfers and refunds	424.69	1,618.93	383.67	543.72
Agency, trust, and investment	7,897.61	6,565.86	19,626.00	12,316.00
Total receipts	\$107,154.24	\$93,203.12	\$291,386.67	\$111,382.60
Balance on hand, including funds	3,183.71	799.59	33,253.80	23,620.25
GRAND TOTAL	\$110,337.95	\$94,002.71	\$324,640.47	\$135,002.85

Graded According to Population of 1925 — Continued.

PAYMENTS.	Sturbridge POPULATION 1,845	Cheshire POPULATION 1,842	Stockbridge POPULATION 1,830	Northfield POPULATION 1,821
Maintenance	\$59,570.59	\$45,890.81	\$95,071.76	\$73,294.34
<i>Departmental</i>	<i>58,637.51</i>	<i>44,334.22</i>	<i>92,270.27</i>	<i>72,446.98</i>
General government	3,345.17	2,934.39	7,297.71	4,063.03
Protection of persons and property	2,445.21	85.68	7,795.95	2,466.31
Health and sanitation	1,158.21	749.75	4,841.57	1,925.59
Highways	12,422.08	11,926.11	26,393.47	27,823.93
Charities	5,094.89	2,882.53	2,239.74	3,746.08
Soldiers' benefits	394.00	192.00	216.00	168.00
Schools	32,022.82	24,754.82	39,257.97	29,021.75
Libraries	867.31	224.24	2,500.00	1,236.90
Recreation	262.47	—	607.20	—
Pensions	—	—	—	—
Unclassified	625.35	584.65	1,120.66	1,995.39
<i>Public service enterprises</i>	—	—	<i>296.28</i>	—
Electric light	—	—	—	—
Water	—	—	296.28	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>930.08</i>	<i>1,556.59</i>	<i>2,505.21</i>	<i>846.36</i>
<i>Administration of trust funds</i>	<i>3.00</i>	—	—	<i>1.00</i>
Interest	950.21	2,794.02	6,237.86	702.50
<i>Loans, general purposes</i>	<i>950.21</i>	<i>2,794.02</i>	<i>5,082.86</i>	<i>702.50</i>
<i>Loans, public service enterprises</i>	—	—	<i>1,155.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	4,234.45	328.00	64,422.66	2,680.00
<i>Departmental</i>	<i>3,834.45</i>	<i>328.00</i>	<i>64,422.66</i>	<i>2,680.00</i>
General government	290.24	—	—	—
Protection of persons and property	117.63	—	450.00	—
Health and sanitation	132.74	—	1,721.07	—
Highways	2,033.93	—	62,146.13	2,680.00
Charities	199.91	—	—	—
Schools	1,000.00	328.00	105.46	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	60.00	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>400.00</i>	—	—	—
Municipal indebtedness	28,000.00	34,012.00	129,000.00	12,560.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	<i>4,000.00</i>	<i>19,000.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>28,000.00</i>	<i>30,000.00</i>	<i>110,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	—	<i>12.00</i>	—	—
Transfers	350.00	1,537.96	375.00	403.96
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>350.00</i>	<i>1,537.96</i>	<i>375.00</i>	<i>403.96</i>
Refunds	74.69	80.97	8.67	139.76
Agency, trust, and investment	8,422.49	6,539.36	19,868.21	12,357.69
<i>Taxes and licenses for State</i>	<i>3,120.00</i>	<i>2,768.33</i>	<i>9,120.00</i>	<i>4,330.51</i>
<i>Taxes for county</i>	<i>2,070.00</i>	<i>3,137.62</i>	<i>10,367.78</i>	<i>4,835.48</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,232.49</i>	<i>633.41</i>	<i>380.43</i>	<i>3,191.70</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$60,520.80	\$48,684.83	\$101,309.62	\$73,996.84
Permanent debt (except from sinking funds)	—	4,000.00	19,000.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,234.45	328.00	64,422.66	2,680.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	28,000.00	30,012.00	110,000.00	10,000.00
Transfers (except to sinking funds) and refunds	424.69	1,618.93	383.67	543.72
Agency, trust, and investment	8,422.49	6,539.36	19,868.21	12,357.69
Total payments	\$101,602.43	\$91,183.12	\$314,984.16	\$102,078.25
Balance on hand, including funds	8,735.52	2,819.59	9,656.31	32,924.60
GRAND TOTAL	\$110,337.95	\$94,002.71	\$324,640.47	\$135,002.85

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Salisbury POPULATION 1,820	Millis POPULATION 1,791	Marshfield POPULATION 1,777	Dennis POPULATION 1,749
REVENUE.	\$78,663.61	\$114,920.40	\$155,824.53	\$75,705.33
General	74,081.93	101,166.51	147,497.54	71,743.60
Taxes	64,780.06	97,117.00	145,167.03	60,349.10
Property, poll, and income	62,226.40	88,781.92	143,535.97	59,926.69
Corporation, bank, etc.	2,553.66	8,333.08	1,631.06	422.41
Licenses and permits	2,525.00	294.56	1,019.00	286.50
Fines and forfeits	1,190.50	770.00	739.18	550.00
Grants and gifts	5,586.37	2,984.95	572.33	10,558.00
For expenses	5,586.37	2,984.95	572.33	10,452.86
For outlays	—	—	—	105.14
All other	—	—	—	—
Commercial	4,581.68	13,753.89	8,326.99	3,961.73
Special assessments	445.87	2,667.54	1,430.13	—
To meet expenses	445.87	2,667.54	1,430.13	—
To meet outlays	—	—	—	8.00
Privileges	—	—	—	—
Departmental	2,470.96	657.80	4,927.15	3,161.81
General government	—	—	1,105.64	149.50
Protection of persons and property	245.70	144.99	1,313.49	1,306.72
Health and sanitation	195.31	66.80	85.00	56.57
Highways	20.00	36.30	—	61.75
Charities	1,097.68	277.21	1,121.11	953.75
Soldiers' benefits	552.00	72.00	946.00	516.00
Schools	265.41	—	105.00	111.52
Libraries	89.86	15.87	35.91	—
Recreation	5.00	—	—	—
Unclassified	—	44.63	215.00	6.00
Public service enterprises	—	8,543.04	—	12.50
Electric light	—	—	—	—
Water	—	8,543.04	—	—
All other	—	—	—	12.50
Cemeteries	—	216.52	288.50	—
Interest	1,664.85	1,668.99	1,681.21	779.42
On sinking funds	—	382.13	—	—
On trust and investment funds	763.36	891.48	70.43	228.19
All other	901.49	395.38	1,610.78	551.23
NON-REVENUE.	\$65,612.47	\$109,258.36	\$86,450.90	\$37,453.42
Offsets to outlays	4,636.56	24,226.74	—	—
Departmental	4,636.56	24,226.74	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	50,000.00	72,110.00	70,000.00	25,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	7,110.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	65,000.00	70,000.00	25,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,145.43	1,844.52	—	—
From sinking funds	—	—	—	—
All other	1,145.43	1,844.52	—	—
Refunds	104.99	89.70	150.66	258.10
Agency, trust, and investment	9,725.49	10,987.40	16,300.24	12,195.32
Taxes and licenses for State	4,920.00	5,416.29	7,560.00	3,600.00
Taxes for county	4,805.49	2,664.59	8,415.94	8,350.83
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	1,306.52	324.30	244.49
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$83,300.17	\$139,147.14	\$155,824.53	\$75,705.33
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	72,110.00	70,000.00	25,000.00
Transfers and refunds	1,250.42	1,934.22	150.66	258.10
Agency, trust, and investment	9,725.49	10,987.40	16,300.24	12,195.32
Total receipts	\$144,276.08	\$224,178.76	\$242,275.43	\$113,158.75
Balance on hand, including funds	19,034.34	5,564.53	4,119.95	12,836.17
GRAND TOTAL	\$163,310.42	\$229,743.29	\$246,395.38	\$125,994.92

Graded According to Population of 1925 — Continued.

PAYMENTS.	Salisbury POPULATION 1,820	Millis POPULATION 1,791	Marshfield POPULATION 1,777	Dennis POPULATION 1,749
Maintenance	\$74,052.09	\$68,316.24	\$108,921.15	\$57,697.70
<i>Departmental</i>	<i>74,003.99</i>	<i>60,274.88</i>	<i>108,520.15</i>	<i>57,688.70</i>
General government	5,584.30	4,253.23	10,136.91	4,550.58
Protection of persons and property	16,789.35	7,316.31	14,751.23	2,769.49
Health and sanitation	3,637.64	2,674.88	3,555.49	1,707.73
Highways	13,817.29	13,304.82	33,795.21	17,143.81
Charities	4,646.64	1,416.44	6,178.89	5,572.45
Soldiers' benefits	736.00	138.00	788.00	402.00
Schools	25,799.75	28,801.99	35,493.84	23,925.81
Libraries	805.48	580.43	1,503.67	400.00
Recreation	606.32	158.80	—	—
Pensions	—	—	—	—
Unclassified	1,581.02	1,599.98	2,016.91	1,215.33
<i>Public service enterprises</i>	<i>—</i>	<i>7,596.66</i>	<i>—</i>	<i>11.00</i>
Electric light	—	—	—	—
Water	—	7,596.66	—	—
All other	—	—	—	11.00
<i>Cemeteries</i>	<i>43.10</i>	<i>444.70</i>	<i>401.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,861.13	6,042.68	3,755.59	506.25
<i>Loans, general purposes</i>	<i>2,861.13</i>	<i>4,973.08</i>	<i>3,755.59</i>	<i>506.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,069.60</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,073.35	47,310.15	20,256.55	13,253.09
<i>Departmental</i>	<i>13,073.35</i>	<i>36,338.57</i>	<i>20,256.55</i>	<i>13,253.09</i>
General government	25.19	—	45.78	—
Protection of persons and property	8,995.71	1,162.50	900.00	111.00
Health and sanitation	180.21	—	—	100.00
Highways	3,766.99	34,376.07	17,935.39	11,665.27
Charities	—	—	—	—
Schools	90.25	—	1,375.38	—
Libraries	—	—	—	—
Recreation	15.00	—	—	1,376.82
Unclassified	—	800.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>10,971.68</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	10,971.58	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	54,500.00	76,680.00	81,000.00	25,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,500.00</i>	<i>11,680.00</i>	<i>6,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>65,000.00</i>	<i>75,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,145.43	1,844.52	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>637.91</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,145.43</i>	<i>1,206.61</i>	<i>—</i>	<i>—</i>
Refunds	104.99	89.70	150.66	258.10
Agency, trust, and investment	9,753.85	12,109.17	16,270.67	12,195.32
<i>Taxes and licenses for State</i>	<i>4,920.00</i>	<i>5,416.29</i>	<i>7,560.06</i>	<i>3,600.00</i>
<i>Taxes for county</i>	<i>4,805.49</i>	<i>4,264.69</i>	<i>8,415.94</i>	<i>8,350.83</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>28.36</i>	<i>2,428.29</i>	<i>294.73</i>	<i>244.49</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$76,913.22	\$74,358.92	\$112,676.74	\$58,203.95
Permanent debt (except from sinking funds)	14,500.00	11,680.00	6,000.00	—
Sinking fund requirements from revenue	—	637.91	—	—
Outlays	13,073.35	47,310.15	20,256.55	13,253.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	65,000.00	75,000.00	25,000.00
Transfers (except to sinking funds) and refunds	1,250.42	1,296.31	150.66	258.10
Agency, trust, and investment	9,753.85	12,109.17	16,270.67	12,195.32
Total payments	\$155,490.84	\$212,392.46	\$230,354.62	\$108,910.46
Balance on hand, including funds	7,819.58	17,350.83	16,040.76	17,084.46
GRAND TOTAL	\$163,310.42	\$229,743.29	\$246,395.38	\$125,994.92

¹ Includes \$2,500 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chatham POPULATION 1,741	Westwood POPULATION 1,706	North Reading POPULATION 1,689	Duxbury POPULATION 1,688
REVENUE.	\$92,987.99	\$107,263.28	\$71,838.46	\$121,423.55
General	87,126.34	104,078.07	65,311.10	116,708.97
<i>Taxes</i>	<i>86,668.79</i>	<i>102,990.25</i>	<i>55,707.17</i>	<i>115,550.75</i>
Property, poll, and income	84,541.59	100,198.32	54,687.66	113,213.39
Corporation, bank, etc.	2,127.20	2,791.93	1,019.51	2,347.36
<i>Licenses and permits</i>	<i>222.55</i>	<i>54.45</i>	<i>142.00</i>	<i>177.50</i>
<i>Fines and forfeits</i>	<i>235.00</i>	<i>30.00</i>	<i>90.00</i>	<i>380.80</i>
<i>Grants and gifts</i>	<i>—</i>	<i>1,003.37</i>	<i>9,349.18</i>	<i>589.92</i>
For expenses	—	1,003.37	9,349.18	383.37
For outlays	—	—	—	206.55
All other	—	—	22.75	—
Commercial	5,861.65	3,185.21	6,527.36	4,714.58
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>387.77</i>	<i>284.42</i>
To meet expenses	—	—	387.77	284.42
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>558.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>2,196.63</i>	<i>1,535.40</i>	<i>3,806.44</i>	<i>1,671.84</i>
General government	8.50	274.00	206.00	114.90
Protection of persons and property	120.81	194.40	120.74	182.79
Health and sanitation	—	—	—	520.40
Highways	—	830.00	2,540.00	—
Charities	1,180.30	—	—	263.75
Soldiers' benefits	618.00	216.00	336.00	590.00
Schools	269.02	—	39.32	—
Libraries	—	21.00	52.19	—
Recreation	—	—	30.00	—
Unclassified	—	—	482.19	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	8.50	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>299.50</i>	<i>971.00</i>
<i>Interest</i>	<i>3,106.92</i>	<i>1,649.81</i>	<i>2,033.65</i>	<i>1,787.32</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,586.61	986.14	494.95	180.93
All other	1,520.31	663.67	1,538.70	1,606.39
NON-REVENUE.	\$85,960.08	\$80,250.02	\$46,360.89	\$119,724.87
Offsets to outlays	1,090.18	8,857.69	65.00	10,000.00
<i>Departmental</i>	<i>1,090.18</i>	<i>8,857.69</i>	<i>65.00</i>	<i>10,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	58,800.00	58,000.00	40,000.00	90,000.00
<i>Loans, general purposes</i>	<i>8,800.00</i>	<i>8,000.00</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>50,000.00</i>	<i>40,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,550.00	—	253.42	22.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,550.00	—	253.42	22.50
Refunds	81.77	213.82	1.31	61.71
Agency, trust, and investment	24,438.13	13,178.51	6,041.16	19,640.66
<i>Taxes and licenses for State</i>	<i>6,840.00</i>	<i>6,129.46</i>	<i>3,240.00</i>	<i>8,040.00</i>
<i>Taxes for county</i>	<i>15,866.58</i>	<i>4,833.21</i>	<i>2,467.86</i>	<i>8,950.28</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,731.55</i>	<i>2,215.84</i>	<i>333.30</i>	<i>2,650.38</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$94,078.17	\$116,120.97	\$71,903.46	\$131,423.55
Premiums	—	—	—	—
Municipal indebtedness	58,800.00	58,000.00	40,000.00	90,000.00
Transfers and refunds	1,631.77	213.82	254.73	84.21
Agency, trust, and investment	24,438.13	13,178.51	6,041.16	19,640.66
Total receipts	\$178,948.07	\$187,513.30	\$118,199.35	\$241,148.42
Balance on hand, including funds	48,765.81	12,757.25	33,567.72	32,692.88
GRAND TOTAL	\$227,713.88	\$200,270.55	\$151,767.07	\$273,841.30

Graded According to Population of 1925 — Continued.

PAYMENTS.	Chatham POPULATION 1,741	Westwood POPULATION 1,706	North Reading POPULATION 1,689	Duxbury POPULATION 1,688
Maintenance	\$59,665.27	\$83,101.69	\$63,345.45	\$100,242.22
<i>Departmental</i>	<i>59,665.27</i>	<i>82,160.44</i>	<i>62,407.32</i>	<i>95,796.29</i>
General government	6,735.51	7,871.96	4,032.71	7,520.70
Protection of persons and property	4,734.80	6,549.84	4,681.35	6,857.21
Health and sanitation	3,064.48	1,527.50	637.40	4,766.98
Highways	12,405.42	26,256.12	16,571.86	27,332.40
Charities	4,821.96	1,739.09	1,249.51	8,399.63
Soldiers' benefits	504.00	287.28	378.00	636.00
Schools	24,697.25	34,446.53	32,413.12	37,500.37
Libraries	700.00	1,309.26	494.11	1,022.50
Recreation	796.55	1,628.05	82.99	—
Pensions	—	—	—	—
Unclassified	1,205.30	544.71	1,866.27	1,760.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>781.87</i>	<i>938.13</i>	<i>4,445.93</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>159.38</i>	<i>—</i>	<i>—</i>
Interest	5,719.24	1,793.71	1,541.16	3,257.30
<i>Loans, general purposes</i>	<i>5,719.24</i>	<i>1,793.71</i>	<i>1,541.16</i>	<i>3,257.30</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	72,192.12	38,145.58	2,968.03	28,615.11
<i>Departmental</i>	<i>72,192.12</i>	<i>38,145.58</i>	<i>2,968.03</i>	<i>28,615.11</i>
General government	125.00	—	—	—
Protection of persons and property	—	—	—	413.10
Health and sanitation	—	—	—	—
Highways	13,099.25	35,626.34	1,155.01	22,497.10
Charities	—	—	—	—
Schools	57,626.20	2,519.24	576.70	4,071.50
Libraries	—	—	718.32	—
Recreation	1,341.67	—	518.00	1,633.41
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	57,700.00	51,154.89	61,750.00	103,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,700.00</i>	<i>1,154.89</i>	<i>1,750.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,550.00	—	253.42	22.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,550.00</i>	<i>—</i>	<i>253.42</i>	<i>22.50</i>
Refunds	81.77	213.82	1.31	61.71
Agency, trust, and investment	24,474.74	13,252.95	6,105.17	19,799.09
<i>Taxes and licenses for State</i>	<i>6,840.00</i>	<i>6,129.46</i>	<i>3,240.00</i>	<i>8,040.00</i>
<i>Taxes for county</i>	<i>15,866.53</i>	<i>4,833.21</i>	<i>2,467.86</i>	<i>8,950.28</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,768.16</i>	<i>2,290.28</i>	<i>397.31</i>	<i>2,808.81</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$65,384.51	\$84,895.40	\$64,886.61	\$103,499.52
Permanent debt (except from sinking funds)	7,700.00	1,154.89	1,750.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	72,192.12	38,145.58	2,968.03	28,615.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	50,000.00	60,000.00	90,000.00
Transfers (except to sinking funds) and refunds	1,631.77	213.82	254.73	84.21
Agency, trust, and investment	24,474.74	13,252.95	6,105.17	19,799.09
Total payments	\$221,383.14	\$187,662.64	\$135,964.54	\$254,397.93
<i>Balance on hand, including funds</i>	<i>6,330.74</i>	<i>12,607.91</i>	<i>15,802.53</i>	<i>18,843.37</i>
GRAND TOTAL	\$227,713.88	\$200,270.55	\$151,767.07	\$273,841.30

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,667	Freestown POPULATION 1,663	Nahant POPULATION 1,630	Sheffield POPULATION 1,614
REVENUE.	\$55,303.51	\$91,348.21	\$176,781.04	\$58,002.05
General	42,001.13	88,163.18	161,141.51	56,849.66
Taxes	35,432.30	72,360.28	158,286.86	44,505.62
Property, poll, and income	34,174.65	70,020.03	152,628.56	43,237.02
Corporation, bank, etc.	1,257.65	2,340.25	5,658.30	1,268.60
Licenses and permits	39.00	41.00	439.50	22.00
Fines and forfeits	361.34	210.00	929.00	41.10
Grants and gifts	6,168.49	15,551.90	1,486.15	12,255.89
For expenses	6,168.49	15,551.90	1,486.15	12,255.89
For outlays	—	—	—	—
All other	—	—	—	25.05
Commercial	13,302.38	3,185.03	15,639.53	1,152.39
Special assessments	216.62	272.00	—	—
To meet expenses	216.62	272.00	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	3,383.88	1,075.88	982.74	999.00
General government	314.30	159.00	141.92	126.00
Protection of persons and property	455.58	67.08	85.53	25.91
Health and sanitation	—	128.70	330.00	—
Highways	—	190.75	29.25	25.84
Charities	1,634.08	40.00	131.20	706.73
Soldiers' benefits	338.00	384.00	72.00	72.00
Schools	600.53	16.50	121.96	24.80
Libraries	31.71	—	60.88	17.72
Recreation	—	—	—	—
Unclassified	9.68	89.85	10.00	—
Public service enterprises	7,344.98	—	12,495.89	—
Electric light	7,324.98	—	—	—
Water	—	—	12,495.89	—
All other	20.00	—	—	—
Cemeteries	427.00	519.80	402.00	19.50
Interest	1,929.90	1,317.35	1,758.90	133.89
On sinking funds	—	—	—	—
On trust and investment funds	1,238.93	103.93	311.73	59.07
All other	690.97	1,213.42	1,447.17	74.82
NON-REVENUE.	\$40,752.46	\$60,153.61	\$183,407.78	\$16,162.84
Offsets to outlays	2,191.54	768.50	8,718.33	1,500.00
Departmental	2,156.54	768.50	8,718.33	1,500.00
Public service enterprises	35.00	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	30,492.94	52,100.00	156,687.59	8,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	66,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	52,100.00	90,000.00	8,000.00
Unpaid warrants or orders, current year	492.94	—	—	—
Premiums	—	—	687.59	—
Transfers	969.36	105.72	42.53	88.80
From sinking funds	—	—	—	—
All other	969.36	105.72	42.53	88.80
Refunds	937.90	49.60	48.93	187.75
Agency, trust, and investment	6,160.72	7,129.79	17,910.40	6,386.29
Taxes and licenses for State	2,640.00	3,600.00	8,525.04	2,760.00
Taxes for county	2,578.56	1,611.33	8,321.70	3,137.62
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	942.16	1,918.46	1,063.66	488.67
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$57,495.05	\$92,116.71	\$185,499.37	\$59,502.05
Premiums	—	—	687.59	—
Municipal indebtedness	30,492.94	52,100.00	156,000.00	8,000.00
Transfers and refunds	1,907.26	155.32	91.46	276.55
Agency, trust, and investment	6,160.72	7,129.79	17,910.40	6,386.29
Total receipts	\$96,055.97	\$151,501.82	\$360,188.82	\$74,164.89
Balance on hand, including funds	5,483.58	3,414.97	2,727.99	7,230.32
GRAND TOTAL	\$101,539.55	\$154,916.79	\$362,916.81	\$81,395.21

Graded According to Population of 1925 — Continued.

PAYMENTS.	Middleton POPULATION 1,667	Freetown POPULATION 1,663	Nahant POPULATION 1,630	Sheffield POPULATION 1,614
Maintenance	\$48,537.42	\$58,932.99	\$157,634.86	\$49,574.49
<i>Departmental</i>	<i>40,081.93</i>	<i>58,193.52</i>	<i>144,959.83</i>	<i>49,510.86</i>
General government	4,371.30	3,744.10	14,271.96	2,921.94
Protection of persons and property	3,556.69	2,244.67	33,852.15	164.15
Health and sanitation	1,048.28	2,146.16	15,726.64	1,622.62
Highways	8,635.92	17,033.75	30,175.90	15,771.82
Charities	2,961.70	2,782.55	558.00	3,675.78
Soldiers' benefits	414.00	968.00	472.00	72.00
Schools	17,121.79	28,366.41	34,493.21	24,074.27
Libraries	928.06	202.18	7,414.72	253.95
Recreation	50.00	—	2,385.38	—
Pensions	—	—	1,638.63	—
Unclassified	994.19	705.70	3,971.24	954.33
<i>Public service enterprises</i>	<i>7,207.41</i>	<i>—</i>	<i>10,479.60</i>	<i>—</i>
Electric light	7,177.41	—	—	—
Water	30.00	—	10,479.50	—
All other	—	—	—	—
Cemeteries	1,220.31	739.47	2,195.63	63.63
Administration of trust funds	27.77	—	—	—
Interest	1,290.67	1,455.47	5,268.83	482.50
<i>Loans, general purposes</i>	<i>1,249.92</i>	<i>1,455.47</i>	<i>2,843.30</i>	<i>482.50</i>
<i>Loans, public service enterprises</i>	<i>40.75</i>	<i>—</i>	<i>2,425.53</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,427.37	28,969.24	49,813.24	3,241.33
<i>Departmental</i>	<i>1,616.70</i>	<i>28,969.24</i>	<i>5,722.68</i>	<i>3,241.33</i>
General government	—	—	—	—
Protection of persons and property	721.80	7,674.58	4,062.00	—
Health and sanitation	—	—	—	—
Highways	420.00	21,294.66	1,660.68	2,528.00
Charities	—	—	—	—
Schools	—	—	—	713.33
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	474.90	—	—	—
<i>Public service enterprises</i>	<i>310.67</i>	<i>—</i>	<i>44,090.56</i>	<i>—</i>
Electric light	511.19	—	—	—
Water	299.48	—	44,090.56	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	35,525.00	47,760.39	90,645.31	13,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>2,500.00</i>	<i>645.31</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>33,500.00</i>	<i>45,260.39</i>	<i>90,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years</i>	<i>25.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	969.36	105.72	42.53	83.80
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>969.36</i>	<i>105.72</i>	<i>42.53</i>	<i>83.80</i>
Refunds	337.90	49.60	48.93	187.75
Agency, trust, and investment	6,552.02	7,210.39	18,179.60	5,928.50
<i>Taxes and licenses for State</i>	<i>2,640.00</i>	<i>3,600.00</i>	<i>8,528.04</i>	<i>2,760.00</i>
<i>Taxes for county</i>	<i>2,578.66</i>	<i>1,611.33</i>	<i>8,321.70</i>	<i>3,137.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,333.46</i>	<i>1,999.06</i>	<i>1,332.86</i>	<i>30.88</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$49,828.09	\$60,388.46	\$162,903.69	\$50,056.99
Permanent debt (except from sinking funds)	12,000.00	2,500.00	645.31	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,427.37	28,969.24	49,813.24	3,241.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	33,525.00	45,260.39	90,000.00	8,000.00
Transfers (except to sinking funds) and refunds	1,907.26	155.32	91.46	276.55
Agency, trust, and investment	6,552.02	7,210.39	18,179.60	5,928.50
Total payments	\$96,239.74	\$144,483.80	\$321,633.30	\$72,503.37
Balance on hand, including funds	5,299.81	10,432.99	41,283.51	8,891.84
GRAND TOTAL	\$101,539.55	\$154,916.79	\$362,916.81	\$81,395.21

¹ Includes \$964.24 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Colrain POPULATION 1,562	Mattapoisett POPULATION 1,556	Buckland POPULATION 1,555	Huntington POPULATION 1,543
REVENUE.	\$65,443.02	\$82,018.32	\$71,130.37	\$49,506.40
General	62,018.25	67,525.77	68,055.88	42,932.52
<i>Taxes</i>	<i>45,372.64</i>	<i>62,684.67</i>	<i>57,260.60</i>	<i>35,120.61</i>
Property, poll, and income	41,332.13	61,584.01	50,133.24	32,833.41
Corporation, bank, etc.	4,040.51	1,100.66	7,127.26	2,287.20
<i>Licenses and permits</i>	<i>19.00</i>	<i>34.00</i>	<i>18.25</i>	<i>14.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>510.00</i>	<i>8.55</i>	<i>—</i>
<i>Grants and gifts</i>	<i>16,626.61</i>	<i>4,297.10</i>	<i>10,768.68</i>	<i>7,797.91</i>
For expenses	16,626.61	4,226.95	10,768.58	7,797.91
For outlays	—	70.15	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	3,424.77	14,492.55	3,074.49	6,573.88
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>35.00</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	35.00	—
<i>Privileges</i>	<i>—</i>	<i>452.60</i>	<i>—</i>	<i>50.00</i>
<i>Departmental</i>	<i>2,172.52</i>	<i>2,861.32</i>	<i>2,022.59</i>	<i>4,836.89</i>
General government	—	214.00	1,176.00	291.00
Protection of persons and property	18.24	42.00	17.03	37.93
Health and sanitation	—	57.40	—	—
Highways	1,015.25	96.00	32.40	—
Charities	135.64	2,085.00	49.00	1,191.69
Soldiers' benefits	144.00	206.00	308.00	216.00
Schools	846.69	58.85	423.56	3,083.77
Libraries	12.70	48.96	—	16.50
Recreation	—	—	—	—
Unclassified	—	53.11	16.60	—
<i>Public service enterprises</i>	<i>—</i>	<i>9,964.76</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	9,608.18	—	—
All other	—	356.58	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8.00</i>
<i>Interest</i>	<i>1,252.25</i>	<i>1,213.87</i>	<i>1,016.90</i>	<i>1,678.99</i>
On sinking funds	—	—	562.27	—
On trust and investment funds	717.30	945.50	—	971.07
All other	534.95	268.37	454.63	707.92
NON-REVENUE.	\$24,841.90	\$98,768.03	\$36,956.40	\$52,538.27
Offsets to outlays	3,500.00	—	6,000.00	2,500.00
<i>Departmental</i>	<i>3,500.00</i>	<i>—</i>	<i>6,000.00</i>	<i>2,500.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	85,500.00	20,000.00	38,600.00
<i>Loans, general purposes</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>600.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>33,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>38,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,073.44	1,679.75	275.00	701.73
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	2,073.44	1,679.75	275.00	701.73
Refunds	62.08	119.77	—	2.63
Agency, trust, and investment	9,206.38	11,468.51	10,681.40	10,733.91
<i>Taxes and licenses for State</i>	<i>3,971.95</i>	<i>4,934.84</i>	<i>5,040.00</i>	<i>2,888.69</i>
<i>Taxes for county</i>	<i>4,432.53</i>	<i>5,477.04</i>	<i>5,641.40</i>	<i>5,212.08</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>552.15</i>	<i>649.23</i>	<i>—</i>	<i>2,633.14</i>
<i>All other</i>	<i>249.75</i>	<i>407.40</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$68,943.02	\$82,018.32	\$77,130.37	\$52,006.40
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	85,500.00	20,000.00	38,600.00
Transfers and refunds	2,135.52	1,799.52	275.00	704.36
Agency, trust, and investment	9,206.38	11,468.51	10,681.40	10,733.91
Total receipts	\$90,284.92	\$180,786.35	\$108,086.77	\$102,044.67
Balance on hand, including funds	19,492.23	2,816.67	26,664.43	106.27
GRAND TOTAL	\$109,777.15	\$183,603.02	\$134,751.20	\$102,150.94

Graded According to Population of 1925 — Continued.

PAYMENTS.	Colrain POPULATION 1,562	Mattapoisett POPULATION 1,556	Buckland POPULATION 1,555	Huntington POPULATION 1,543
Maintenance	\$57,371.06	\$69,473.75	\$59,118.44	\$47,399.25
<i>Departmental</i>	<i>57,371.06</i>	<i>64,671.66</i>	<i>59,118.44</i>	<i>47,388.25</i>
General government	2,286.61	3,034.15	2,836.04	3,540.45
Protection of persons and property	971.13	3,614.42	1,675.63	2,136.60
Health and sanitation	2,764.87	2,863.39	1,378.27	558.72
Highways	17,892.60	15,359.83	16,311.79	10,843.35
Charities	836.60	3,482.49	3,773.62	2,780.91
Soldiers' benefits	158.00	84.00	289.00	150.00
Schools	30,727.96	33,442.16	30,832.96	25,791.65
Libraries	1,198.06	1,390.31	1,000.00	752.02
Recreation	—	—	275.00	92.50
Pensions	—	—	—	—
Unclassified	537.23	900.91	746.13	742.05
<i>Public service enterprises</i>	<i>—</i>	<i>4,755.33</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	4,671.96	—	—
All other	—	83.37	—	—
<i>Cemeteries</i>	<i>—</i>	<i>46.76</i>	<i>—</i>	<i>8.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
Interest	178.96	4,597.37	1,840.72	1,551.85
<i>Loans, general purposes</i>	<i>178.96</i>	<i>1,671.23</i>	<i>1,840.72</i>	<i>1,551.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,026.09</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,513.68	42,427.71	13,228.12	6,889.42
<i>Departmental</i>	<i>9,513.68</i>	<i>2,490.21</i>	<i>13,228.12</i>	<i>6,789.42</i>
General government	302.75	—	—	—
Protection of persons and property	—	333.00	—	—
Health and sanitation	—	—	—	—
Highways	8,279.79	626.65	13,228.12	3,499.08
Charities	—	—	—	—
Schools	—	640.51	—	900.00
Libraries	—	70.15	—	—
Recreation	—	—	—	2,390.34
Unclassified	931.14	819.90	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>39,937.50</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	36,420.09	—	—
All other	—	3,517.41	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
Municipal indebtedness	10,000.00	53,484.19	22,000.00	35,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>8,484.19</i>	<i>2,000.00</i>	<i>2,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>45,000.00</i>	<i>20,000.00</i>	<i>33,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,073.44	1,679.75	275.00	701.73
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>275.00</i>	<i>—</i>
<i>All other</i>	<i>2,073.44</i>	<i>1,679.75</i>	<i>—</i>	<i>701.73</i>
Refunds	62.08	119.77	—	2.63
Agency, trust, and investment	8,946.98	11,524.67	11,518.67	8,119.66
<i>Taxes and licenses for State</i>	<i>3,971.95</i>	<i>4,934.84</i>	<i>5,040.00</i>	<i>2,888.69</i>
<i>Taxes for county</i>	<i>4,432.53</i>	<i>5,477.04</i>	<i>5,641.40</i>	<i>5,212.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>292.75</i>	<i>705.39</i>	<i>837.27</i>	<i>18.89</i>
<i>All other</i>	<i>249.75</i>	<i>407.40</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$57,550.02	\$74,071.12	\$60,959.16	\$48,951.10
Permanent debt (except from sinking funds)	—	8,484.19	2,000.00	2,200.00
Sinking fund requirements from revenue	—	—	275.00	—
Outlays	9,513.68	42,427.71	13,228.12	6,889.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	45,000.00	20,000.00	33,000.00
Transfers (except to sinking funds) and refunds	2,135.52	1,799.52	—	704.36
Agency, trust, and investment	8,946.98	11,524.67	11,518.67	8,119.66
Total payments	\$88,146.20	\$183,307.21	\$107,980.95	\$99,864.54
Balance on hand, including funds	21,630.95	295.81	26,770.25	2,286.40
GRAND TOTAL	\$109,777.15	\$183,603.02	\$134,751.20	\$102,150.94

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shelburne POPULATION 1,538	Yarmouth POPULATION 1,532	Sterling POPULATION 1,516	Bedford POPULATION 1,514
REVENUE.	\$72,838.00	\$83,763.23	\$75,790.89	\$101,486.79
General	54,349.21	80,537.39	55,448.03	84,628.23
Taxes	51,840.09	74,617.00	43,103.44	73,469.30
Property, poll, and income	48,520.16	72,383.29	41,427.61	76,316.55
Corporation, bank, etc.	3,319.93	2,233.71	1,675.83	2,152.75
Licenses and permits	64.75	211.00	157.17	134.90
Fines and forfeits	25.00	155.00	379.00	480.57
Grants and gifts	2,419.37	5,554.39	11,808.42	5,543.46
For expenses	2,419.37	5,554.39	11,808.42	5,235.09
For outlays	—	—	—	308.37
All other	—	—	—	—
Commercial	18,488.79	3,225.84	20,342.86	16,853.56
Special assessments	—	—	12.49	703.01
To meet expenses	—	—	12.49	703.01
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	18,041.64	1,209.63	1,406.62	2,085.59
General government	1,294.00	78.65	—	179.25
Protection of persons and property	45.15	155.73	849.35	468.29
Health and sanitation	245.07	—	—	130.89
Highways	—	75.44	22.80	601.00
Charities	—	464.81	173.57	—
Soldiers' benefits	352.00	360.00	240.00	162.00
Schools	16,104.42	29.50	119.00	1.15
Libraries	—	—	—	99.16
Recreation	—	32.00	—	—
Unclassified	1.00	13.50	1.90	443.94
Public service enterprises	—	12.50	15,035.08	8,961.50
Electric light	—	—	15,035.08	—
Water	—	—	—	8,961.50
All other	—	12.50	—	—
Cemeteries	—	555.01	1,300.47	1,280.67
Interest	447.15	1,448.70	2,588.20	3,827.79
On sinking funds	—	—	—	—
On trust and investment funds	135.00	695.14	2,270.99	1,553.59
All other	312.15	753.56	317.21	2,274.20
NON-REVENUE.	\$31,026.01	\$67,228.66	\$41,421.57	\$74,992.76
Offsets to outlays	5,000.00	—	8,004.00	12,769.10
Departmental	5,000.00	—	8,004.00	12,769.10
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	14,000.00	48,617.58	25,000.00	48,430.00
Loans, general purposes	—	5,500.00	—	8,400.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	14,000.00	38,000.00	25,000.00	40,000.00
Unpaid warrants or orders, current year	—	5,117.58	—	—
Premiums	—	—	—	—
Transfers	1,319.00	20.00	2,239.74	2,281.18
From sinking funds	—	—	—	—
All other	1,319.00	20.00	2,239.74	2,281.18
Refunds	25.61	653.97	96.86	74.03
Agency, trust, and investment	10,681.40	17,940.11	6,080.97	11,468.45
Taxes and licenses for State	5,040.00	4,800.00	2,880.00	4,633.59
Taxes for county	5,641.40	11,134.44	1,911.00	3,564.69
Reimbursements for grade crossings	—	2,005.67	1,289.97	3,220.17
Sinking and other permanent funds	—	—	—	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$77,838.00	\$83,763.23	\$83,794.89	\$114,255.89
Premiums	—	—	—	—
Municipal indebtedness	14,000.00	48,617.58	25,000.00	48,400.00
Transfers and refunds	1,344.61	670.97	2,336.60	2,355.21
Agency, trust, and investment	10,681.40	17,940.11	6,080.97	11,468.45
Total receipts	\$103,864.01	\$150,991.89	\$117,212.46	\$176,479.55
Balance on hand, including funds	14,444.60	16,403.10	12,760.19	20,321.92
GRAND TOTAL	\$118,308.61	\$167,394.99	\$129,972.65	\$196,801.47

Graded According to Population of 1925 — Continued.

PAYMENTS.	Shelburne POPULATION 1,538	Yarmouth POPULATION 1,532	Sterling POPULATION 1,516	Bedford POPULATION 1,514
Maintenance	\$65,017.84	\$60,969.45	\$66,501.48	\$79,298.65
<i>Departmental</i>	<i>64,968.34</i>	<i>60,130.50</i>	<i>54,893.42</i>	<i>72,531.05</i>
General government	3,715.98	7,662.59	4,442.50	6,304.14
Protection of persons and property	1,661.03	4,241.77	3,502.83	9,793.67
Health and sanitation	1,634.96	1,478.15	1,128.86	4,017.96
Highways	12,039.86	15,846.94	17,662.94	14,865.78
Charities	897.73	3,846.14	2,905.53	493.75
Soldiers' benefits	221.00	432.00	175.00	150.00
Schools	42,600.80	24,723.52	22,147.68	33,042.59
Libraries	1,217.74	225.27	1,311.91	892.68
Recreation	418.55	483.71	32.00	13.00
Pensions	—	—	—	—
Unclassified	560.69	1,190.41	1,584.17	2,957.48
<i>Public service enterprises</i>	<i>—</i>	<i>11.00</i>	<i>9,111.74</i>	<i>5,031.22</i>
Electric light	—	—	9,111.74	—
Water	—	—	—	5,031.22
All other	—	11.00	—	—
<i>Cemeteries</i>	<i>49.50</i>	<i>807.95</i>	<i>2,496.32</i>	<i>1,736.38</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
Interest	202.50	2,362.50	829.15	3,127.53
<i>Loans, general purposes</i>	<i>202.50</i>	<i>2,362.50</i>	<i>507.16</i>	<i>806.78</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>321.99</i>	<i>2,320.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,278.93	15,983.89	16,185.88	37,831.48
<i>Departmental</i>	<i>13,278.93</i>	<i>15,983.89</i>	<i>11,672.47</i>	<i>31,147.16</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	9,192.70
Health and sanitation	2,511.65	—	—	199.50
Highways	10,767.28	15,983.89	9,993.47	19,946.59
Charities	—	—	279.00	—
Schools	—	—	1,400.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	1,808.37
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,513.41</i>	<i>6,684.32</i>
Electric light	—	—	4,513.41	—
Water	—	—	—	6,684.32
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	14,000.00	51,773.17	29,550.00	43,460.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>10,000.00</i>	<i>4,550.00</i>	<i>3,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>14,000.00</i>	<i>38,000.00</i>	<i>25,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>3,773.17</i>	<i>—</i>	<i>—</i>
Transfers	1,319.00	20.00	2,239.74	2,281.18
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,319.00</i>	<i>20.00</i>	<i>2,239.74</i>	<i>2,281.18</i>
Refunds	25.61	650.97	96.86	74.03
Agency, trust, and investment	10,681.40	17,939.45	6,095.81	10,370.00
<i>Taxes and licenses for State</i>	<i>5,040.00</i>	<i>4,800.00</i>	<i>2,880.00</i>	<i>4,683.69</i>
<i>Taxes for county</i>	<i>5,641.40</i>	<i>11,134.44</i>	<i>1,911.00</i>	<i>3,564.69</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>2,005.01</i>	<i>1,304.81</i>	<i>2,121.72</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$65,220.34	\$63,331.95	\$67,330.63	\$82,426.18
Permanent debt (except from sinking funds)	—	10,000.00	4,550.00	3,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,278.93	15,983.89	16,185.88	37,831.48
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	14,000.00	41,773.17	25,000.00	40,000.00
Transfers (except to sinking funds) and refunds	1,344.61	670.97	2,336.60	2,355.21
Agency, trust, and investment	10,681.40	17,939.45	6,095.81	10,370.00
Total payments	\$104,525.28	\$149,699.43	\$121,498.92	\$176,382.87
<i>Balance on hand, including funds</i>	<i>13,783.33</i>	<i>17,695.66</i>	<i>8,473.73</i>	<i>20,418.60</i>
GRAND TOTAL	\$118,308.61	\$167,394.99	\$129,972.65	\$196,801.47

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chester POPULATION 1,514	Plainville POPULATION 1,512	Pembroke POPULATION 1,480	Sandwich POPULATION 1,479
REVENUE.	\$58,452.46	\$58,269.78	\$77,923.96	\$73,430.79
General	52,651.51	51,761.03	72,600.52	67,800.39
Taxes	42,791.92	45,192.90	65,826.32	56,799.48
Property, poll, and income	40,266.03	40,651.42	62,383.12	55,394.87
Corporation, bank, etc.	2,525.89	4,541.48	3,443.20	1,404.61
Licenses and permits	52.00	141.50	221.00	125.70
Fines and forfeits	296.65	240.00	26.12	110.00
Grants and gifts	9,510.94	6,186.63	6,527.08	10,765.21
For expenses	9,460.94	6,186.63	6,527.08	10,765.21
For outlays	50.00	—	—	—
All other	—	—	—	—
Commercial	5,800.95	6,508.75	5,323.44	5,630.40
Special assessments	—	143.08	386.85	81.75
To meet expenses	—	72.25	386.85	81.75
To meet outlays	—	70.83	—	—
Privileges	—	—	—	—
Departmental	4,919.57	1,530.46	3,181.91	2,664.87
General government	601.00	439.55	7.65	499.73
Protection of persons and property	37.98	463.37	771.33	457.19
Health and sanitation	—	—	64.29	337.93
Highways	46.75	—	106.26	—
Charities	438.94	224.20	1,532.38	1,095.02
Soldiers' benefits	144.00	162.00	540.00	192.00
Schools	3,592.91	10.17	160.00	1.00
Libraries	57.99	58.27	—	82.00
Recreation	—	—	—	—
Unclassified	—	162.90	—	—
Public service enterprises	—	4,137.12	379.76	—
Electric light	—	—	—	—
Water	—	4,137.12	—	—
All other	—	—	379.76	—
Cemeteries	197.00	—	247.10	17.95
Interest	684.38	708.09	1,127.82	2,865.83
On sinking funds	—	—	—	—
On trust and investment funds	23.11	36.81	—	1,579.38
All other	661.27	671.28	1,127.82	1,286.45
NON-REVENUE.	\$55,659.94	\$67,078.18	\$75,531.65	\$58,135.40
Offsets to outlays	6,800.50	—	10,000.00	6,957.56
Departmental	6,800.50	—	10,000.00	6,957.56
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	43,000.00	61,019.15	40,000.00	37,000.00
Loans, general purposes	—	21,000.00	—	4,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	43,000.00	40,000.00	40,000.00	33,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	19.15	—	—
Transfers	—	75.00	9,072.48	100.00
From sinking funds	—	—	—	—
All other	—	75.00	9,072.48	100.00
Refunds	78.50	185.27	528.07	79.97
Agency, trust, and investment	5,780.94	5,798.76	15,931.10	13,997.87
Taxes and licenses for State	2,880.00	3,240.00	4,080.00	4,300.00
Taxes for county	2,205.40	2,558.76	4,541.93	9,742.63
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	695.54	—	7,309.17	55.24
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$65,252.96	\$58,269.78	\$87,923.96	\$80,388.35
Premiums	—	19.15	—	—
Municipal indebtedness	43,000.00	61,000.00	40,000.00	37,000.00
Transfers and refunds	78.50	260.27	9,600.55	179.97
Agency, trust, and investment	5,780.94	5,798.76	15,931.10	13,997.87
Total receipts	\$114,112.40	\$125,347.96	\$153,455.61	\$131,566.19
Balance on hand, including funds	5,457.04	2,914.59	7,252.59	38,790.21
GRAND TOTAL	\$119,569.44	\$128,262.55	\$160,708.20	\$170,356.40

Graded According to Population of 1925 — Continued.

PAYMENTS.	Chester POPULATION 1,514	Plainville POPULATION 1,512	Pembroke POPULATION 1,480	Sandwich POPULATION 1,479
Maintenance	\$51,039.41	\$51,197.15	\$53,845.46	\$67,437.55
<i>Departmental</i>	<i>50,867.21</i>	<i>47,836.86</i>	<i>53,320.40</i>	<i>67,329.10</i>
General government	4,495.06	3,343.57	3,959.43	9,724.61
Protection of persons and property	1,353.12	4,618.95	4,028.09	4,735.85
Health and sanitation	2,072.08	1,164.88	1,534.72	2,461.84
Highways	11,430.97	11,150.02	12,650.07	15,032.30
Charities	2,534.48	2,047.66	4,137.02	4,451.09
Soldiers' benefits	356.70	126.00	358.00	281.17
Schools	27,052.89	23,906.56	25,192.77	26,243.95
Libraries	593.88	821.22	248.59	2,931.33
Recreation	—	200.00	—	712.46
Pensions	—	—	—	—
Unclassified	978.03	458.00	1,211.71	754.50
<i>Public service enterprises</i>	<i>—</i>	<i>3,360.29</i>	<i>160.96</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,360.29	—	—
All other	—	—	160.96	—
<i>Cemeteries</i>	<i>172.20</i>	<i>—</i>	<i>364.10</i>	<i>103.45</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.00</i>
Interest	3,165.98	1,892.63	1,952.51	1,903.62
<i>Loans, general purposes</i>	<i>3,165.98</i>	<i>1,276.63</i>	<i>1,952.51</i>	<i>1,903.62</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>616.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,624.04	24,079.86	24,391.56	16,498.21
<i>Departmental</i>	<i>7,624.04</i>	<i>24,079.86</i>	<i>24,391.56</i>	<i>16,498.21</i>
General government	—	—	—	—
Protection of persons and property	—	—	1,006.36	3,365.00
Health and sanitation	—	—	—	—
Highways	7,624.04	500.00	23,335.20	13,133.21
Charities	—	—	—	—
Schools	—	15,579.86	50.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	8,000.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	48,950.60	37,653.75	52,000.00	46,475.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,250.00</i>	<i>3,400.00</i>	<i>7,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>33,200.00</i>	<i>45,000.00</i>	<i>42,475.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>1,053.75</i>	<i>—</i>	<i>—</i>
Transfers	—	75.00	9,072.48	100.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>75.00</i>	<i>9,072.48</i>	<i>100.00</i>
Refunds	78.50	185.27	528.07	79.97
Agency, trust, and investment	5,804.05	6,578.76	9,737.74	14,097.87
<i>Taxes and licenses for State</i>	<i>2,880.00</i>	<i>3,240.00</i>	<i>4,080.00</i>	<i>4,200.00</i>
<i>Taxes for county</i>	<i>2,205.40</i>	<i>2,558.76</i>	<i>4,541.93</i>	<i>9,742.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>718.65</i>	<i>780.00</i>	<i>1,115.81</i>	<i>155.24</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$54,205.39	\$53,089.78	\$55,797.97	\$69,341.17
Permanent debt (except from sinking funds)	3,950.00	3,400.00	7,000.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,624.04	24,079.86	24,391.56	16,498.21
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	34,253.75	45,000.00	42,475.00
Transfers (except to sinking funds) and refunds	78.50	260.27	9,600.55	179.97
Agency, trust, and investment	5,804.05	6,578.76	9,737.74	14,097.87
Total payments	\$116,661.98	\$121,662.42	\$151,527.82	\$146,592.22
<i>Balance on hand, including funds</i>	<i>2,907.46</i>	<i>6,600.13</i>	<i>9,180.38</i>	<i>23,764.18</i>
GRAND TOTAL	\$119,569.44	\$128,262.55	\$160,703.20	\$170,356.40

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norwell POPULATION 1,466	Lakeville POPULATION 1,439	Newbury POPULATION 1,432	Burlington POPULATION 1,431
REVENUE.	\$81,456.04	\$48,394.99	\$63,564.02	\$56,716.46
General	76,033.51	45,013.98	57,984.28	52,978.07
Taxes	65,277.68	35,347.88	50,596.54	42,878.32
Property, poll, and income	63,884.07	35,023.63	45,328.52	42,449.83
Corporation, bank, etc.	1,393.61	324.25	5,268.02	428.49
Licenses and permits	102.00	52.00	224.00	2.00
Fines and forfeits	708.44	281.00	82.00	622.00
Grants and gifts	9,945.39	9,333.10	7,081.74	9,475.75
For expenses	9,945.39	9,333.10	7,081.74	8,975.75
For outlays	—	—	—	500.00
All other	—	—	—	—
Commercial	5,422.53	3,381.01	5,579.74	3,738.39
Special assessments	267.90	195.40	672.80	359.64
To meet expenses	267.90	195.40	672.80	359.64
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	3,232.79	2,786.97	4,220.39	2,367.07
General government	—	95.00	—	790.00
Protection of persons and property	1,028.42	921.75	586.07	185.70
Health and sanitation	54.29	—	—	—
Highways	60.80	450.00	356.01	5.50
Charities	628.64	178.00	2,017.82	1,089.38
Soldiers' benefits	858.00	87.00	1,050.00	144.00
Schools	602.64	1,055.22	210.49	129.14
Libraries	—	—	—	6.85
Recreation	—	—	—	16.50
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	372.97	—	—	192.00
Interest	1,548.87	398.64	686.55	819.68
On sinking funds	—	—	—	—
On trust and investment funds	311.64	—	—	34.38
All other	1,237.23	398.64	686.55	785.30
NON-REVENUE.	\$68,712.08	\$66,097.52	\$54,767.24	\$58,126.89
Offsets to outlays	2,456.85	15,580.82	10,548.26	6,995.00
Departmental	2,456.85	15,580.82	10,548.26	6,995.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	58,500.00	44,000.00	35,000.00	45,060.60
Loans, general purposes	—	14,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	58,500.00	30,000.00	35,000.00	45,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	60.60
Transfers	293.65	—	—	11.74
From sinking funds	—	—	—	—
All other	293.65	—	—	11.74
Refunds	365.76	23.27	205.11	.29
Agency, trust, and investment	7,095.82	6,493.43	9,013.87	6,059.26
Taxes and licenses for State	3,240.00	2,880.00	4,660.00	3,009.05
Taxes for county	3,606.83	3,206.07	4,453.87	2,285.06
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	248.99	407.36	—	765.15
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$83,912.89	\$63,975.81	\$74,112.28	\$63,711.46
Premiums	—	—	—	60.60
Municipal indebtedness	58,500.00	44,000.00	35,000.00	45,000.00
Transfers and refunds	659.41	23.27	205.11	12.03
Agency, trust, and investment	7,095.82	6,493.43	9,013.87	6,059.26
Total receipts	\$150,168.12	\$114,492.51	\$118,331.26	\$114,843.35
Balance on hand, including funds	2,101.41	18,060.81	211.28	3,471.95
GRAND TOTAL	\$152,269.53	\$132,553.32	\$118,542.54	\$118,315.30

Graded According to Population of 1925 — Continued.

PAYMENTS.	Norwell POPULATION 1,466	Lakeville POPULATION 1,439	Newbury POPULATION 1,432	Burlington POPULATION 1,431
Maintenance	\$61,205.52	\$38,050.39	\$50,035.33	\$47,697.28
<i>Departmental</i>	<i>60,839.62</i>	<i>38,050.39</i>	<i>49,985.33</i>	<i>46,840.38</i>
General government	3,415.28	1,966.13	2,604.69	5,645.92
Protection of persons and property	4,761.52	2,174.17	6,599.18	2,277.78
Health and sanitation	3,073.27	903.16	1,888.89	316.00
Highways	15,044.28	9,574.50	10,710.42	10,846.77
Charities	5,666.69	827.55	3,160.45	1,722.30
Soldiers' benefits	1,022.00	72.00	942.00	153.00
Schools	26,630.34	21,452.10	23,239.10	24,306.89
Libraries	250.00	723.93	200.00	511.74
Recreation	185.67	9.00	4.10	51.03
Pensions	—	—	—	—
Unclassified	790.57	347.85	636.50	1,008.95
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>365.90</i>	<i>—</i>	<i>50.00</i>	<i>856.90</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,633.36	666.68	2,858.77	3,662.30
<i>Loans, general purposes</i>	<i>3,633.36</i>	<i>666.68</i>	<i>2,858.77</i>	<i>3,662.30</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,061.60	43,872.14	7,269.32	12,604.77
<i>Departmental</i>	<i>6,061.60</i>	<i>43,872.14</i>	<i>7,269.32</i>	<i>12,604.77</i>
General government	—	414.55	—	—
Protection of persons and property	2,227.00	—	—	—
Health and sanitation	—	—	—	—
Highways	3,759.60	31,567.12	7,269.32	11,095.00
Charities	—	—	—	—
Schools	75.00	11,890.47	—	1,024.52
Libraries	—	—	—	—
Recreation	—	—	—	485.25
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	72,560.00	39,000.00	43,500.00	44,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,500.00</i>	<i>—</i>	<i>16,500.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>65,000.00</i>	<i>30,000.00</i>	<i>37,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	233.65	—	—	11.74
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>233.65</i>	<i>—</i>	<i>—</i>	<i>11.74</i>
Refunds	365.76	23.27	205.11	.29
Agency, trust, and investment	7,356.28	6,493.43	9,013.87	6,081.93
<i>Taxes and licenses for State</i>	<i>3,240.00</i>	<i>2,880.00</i>	<i>4,560.00</i>	<i>3,009.05</i>
<i>Taxes for county</i>	<i>3,606.83</i>	<i>3,206.07</i>	<i>4,453.87</i>	<i>2,285.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>509.45</i>	<i>407.36</i>	<i>—</i>	<i>787.79</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$64,838.88	\$38,717.07	\$52,894.10	\$51,359.58
Permanent debt (except from sinking funds)	7,500.00	—	16,500.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,061.60	43,872.14	7,269.32	12,604.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	30,000.00	37,000.00	40,000.00
Transfers (except to sinking funds) and refunds	659.41	23.27	205.11	12.03
Agency, trust, and investment	7,356.28	6,493.43	9,013.87	6,081.90
Total payments	\$151,416.17	\$119,105.91	\$112,882.40	\$114,058.28
Balance on hand, including funds	853.36	13,447.41	5,660.14	4,257.02
GRAND TOTAL	\$152,269.53	\$132,553.32	\$118,542.54	\$118,315.30

¹ Includes \$1,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tisbury POPULATION 1,431	Littleton POPULATION 1,411	Rowley POPULATION 1,408	Essex POPULATION 1,403
REVENUE.	\$92,904.81	\$90,536.48	\$53,730.37	\$60,987.87
General	68,222.89	60,506.65	42,431.24	50,890.58
Taxes	67,782.51	52,611.31	33,555.09	46,190.64
Property, poll, and income	66,469.28	50,636.91	32,370.70	45,452.70
Corporation, bank, etc.	1,313.23	1,974.40	1,164.39	737.94
Licenses and permits	133.00	26.00	103.50	198.00
Fines and forfeits	44.80	69.35	70.50	—
Grants and gifts	262.58	7,809.99	8,722.15	4,502.04
For expenses	262.58	7,809.99	8,722.15	4,502.04
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	24,681.92	30,029.83	11,299.13	10,097.19
Special assessments	—	263.05	521.11	690.25
To meet expenses	—	263.05	521.11	690.25
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	3,758.60	4,193.03	2,258.69	6,814.41
General government	506.10	336.08	190.75	404.80
Protection of persons and property	35.80	36.52	199.15	69.01
Health and sanitation	33.40	376.35	—	—
Highways	—	2,092.39	22.50	2,502.00
Charities	—	958.76	1,555.81	5.00
Soldiers' benefits	212.00	192.00	42.00	1,106.00
Schools	2,930.00	—	188.98	2.20
Libraries	39.80	143.93	38.50	13.45
Recreation	—	—	—	—
Unclassified	1.50	7.00	21.00	2,711.95
Public service enterprises	19,318.26	22,177.62	7,776.94	—
Electric light	—	15,750.58	7,776.94	—
Water	19,283.26	6,427.04	—	—
All other	35.00	—	—	—
Cemeteries	1,093.00	1,332.73	216.19	277.00
Interest	512.06	2,063.40	526.20	2,315.53
On sinking funds	—	—	—	—
On trust and investment funds	46.49	1,305.65	94.76	1,280.81
All other	465.57	757.75	431.44	1,034.72
NON-REVENUE.	\$60,074.08	\$54,931.58	\$30,065.60	\$46,481.03
Offsets to outlays	16,910.79	4,727.66	4,667.22	2,946.33
Departmental	16,910.79	4,000.00	4,480.02	2,946.33
Public service enterprises	—	727.66	187.20	—
Cemeteries	—	—	—	—
Municipal indebtedness	25,000.00	41,250.00	20,000.00	32,000.00
Loans, general purposes	—	6,250.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	35,000.00	20,000.00	32,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	772.51	—	34.00
From sinking funds	—	—	—	—
All other	—	772.51	—	34.00
Refunds	335.14	257.16	90.62	239.04
Agency, trust, and investment	17,828.15	7,924.25	5,307.76	11,261.66
Taxes and licenses for State	6,828.65	3,361.91	2,520.00	2,760.00
Taxes for county	9,617.85	2,559.26	2,461.35	2,695.76
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,381.75	2,003.08	326.41	5,805.90
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$109,815.60	\$95,264.14	\$58,397.59	\$63,934.20
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	41,250.00	20,000.00	32,000.00
Transfers and refunds	335.14	1,029.67	90.62	273.04
Agency, trust, and investment	17,828.15	7,924.25	5,307.76	11,261.66
Total receipts	\$152,978.89	\$145,468.06	\$83,795.97	\$107,468.90
Balance on hand, including funds	20,068.80	19,632.76	8,204.00	8,507.76
GRAND TOTAL	\$173,047.69	\$165,100.82	\$91,999.97	\$115,976.66

Graded According to Population of 1925 — Continued.

PAYMENTS.	Tisbury POPULATION 1,431	Littleton POPULATION 1,411	Rowley POPULATION 1,408	Essex POPULATION 1,403
Maintenance	\$58,220.21	\$71,024.87	\$50,491.64	\$56,296.92
<i>Departmental</i>	<i>48,626.34</i>	<i>58,953.39</i>	<i>43,330.33</i>	<i>55,673.42</i>
General government	6,291.93	3,170.66	3,817.48	3,559.40
Protection of persons and property	6,394.64	4,302.10	3,314.66	6,500.29
Health and sanitation	2,474.05	2,010.87	884.17	629.86
Highways	6,904.43	14,933.04	8,076.44	11,832.76
Charities	1,346.54	1,204.27	3,835.32	4,827.58
Soldiers' benefits	180.00	409.00	269.90	1,772.00
Schools	23,507.55	27,907.33	22,175.21	22,232.28
Libraries	773.57	2,436.88	529.38	1,078.83
Recreation	449.07	758.32	21.50	—
Pensions	—	—	—	—
Unclassified	304.56	1,820.92	406.27	3,240.92
<i>Public service enterprises</i>	<i>7,998.23</i>	<i>11,080.36</i>	<i>6,650.12</i>	<i>—</i>
Electric light	—	9,064.10	6,650.12	—
Water	7,956.38	2,016.26	—	—
All other	41.85	—	—	—
<i>Cemeteries</i>	<i>1,595.64</i>	<i>986.12</i>	<i>511.19</i>	<i>618.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>5.00</i>
Interest	4,572.96	4,169.45	965.76	1,530.88
<i>Loans, general purposes</i>	<i>732.96</i>	<i>2,351.45</i>	<i>717.76</i>	<i>1,530.88</i>
<i>Loans, public service enterprises</i>	<i>3,840.00</i>	<i>1,818.00</i>	<i>248.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	36,809.36	19,331.29	7,460.75	5,852.19
<i>Departmental</i>	<i>33,198.38</i>	<i>14,314.47</i>	<i>3,539.55</i>	<i>5,852.19</i>
General government	—	—	350.00	321.65
Protection of persons and property	2,194.76	7,714.50	—	1,750.09
Health and sanitation	—	100.00	—	—
Highways	30,529.26	6,130.47	3,001.13	3,380.45
Charities	—	—	—	—
Schools	—	369.50	188.42	400.00
Libraries	—	—	—	—
Recreation	474.36	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,610.98</i>	<i>5,016.82</i>	<i>3,921.20</i>	<i>—</i>
Electric light	—	4,083.20	3,921.20	—
Water	3,610.98	933.62	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,305.00	44,800.00	21,150.00	34,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,305.00</i>	<i>6,800.00</i>	<i>1,150.00</i>	<i>1,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>38,000.00</i>	<i>20,000.00</i>	<i>32,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	772.51	—	34.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>772.51</i>	<i>—</i>	<i>34.00</i>
Refunds	335.14	257.16	90.62	239.04
Agency, trust, and investment	17,844.64	8,025.46	5,365.70	11,449.17
<i>Taxes and licenses for State</i>	<i>6,828.55</i>	<i>3,361.91</i>	<i>2,520.00</i>	<i>2,760.00</i>
<i>Taxes for county</i>	<i>9,617.85</i>	<i>2,559.26</i>	<i>2,461.35</i>	<i>2,695.76</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,398.24</i>	<i>2,104.29</i>	<i>384.35</i>	<i>5,993.41</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$62,793.17	\$75,194.32	\$51,457.40	\$57,827.80
Permanent debt (except from sinking funds)	8,305.00	6,800.00	1,150.00	1,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	36,809.36	19,331.29	7,460.75	5,852.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	38,000.00	20,000.00	32,000.00
Transfers (except to sinking funds) and refunds	335.14	1,029.67	90.62	273.04
Agency, trust, and investment	17,844.64	8,025.46	5,365.70	11,449.17
Total payments	\$151,087.31	\$148,380.74	\$85,524.47	\$109,932.20
<i>Balance on hand, including funds</i>	<i>21,960.38</i>	<i>16,720.08</i>	<i>6,475.50</i>	<i>6,074.46</i>
GRAND TOTAL	\$173,047.69	\$165,100.82	\$91,999.97	\$115,976.66

¹ Includes \$500 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Brookfield POPULATION 1,401	Russell POPULATION 1,398	Sudbury POPULATION 1,394	West Newbury POPULATION 1,337
REVENUE.	\$57,409.29	\$64,534.50	\$68,769.58	\$59,243.84
General	48,460.20	56,812.58	57,785.36	55,315.20
Taxes	41,079.84	55,193.74	54,427.41	41,714.72
Property, poll, and income	37,435.77	39,548.78	52,660.96	40,760.74
Corporation, bank, etc.	3,644.07	15,644.96	1,766.45	953.98
Licenses and permits	127.00	70.00	168.50	45.00
Fines and forfeits	223.26	457.60	285.56	209.00
Grants and gifts	7,030.10	1,091.24	2,778.88	13,346.48
For expenses	7,030.10	1,091.24	2,778.88	9,190.31
For outlays	—	—	—	4,156.17
All other	—	—	125.01	—
Commercial	8,949.09	7,721.92	10,984.22	3,928.64
Special assessments	46.75	—	53.75	613.48
To meet expenses	46.75	—	53.75	513.48
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	3,872.25	662.15	6,874.70	2,354.02
General government	699.05	231.08	91.00	86.50
Protection of persons and property	67.26	46.55	257.59	205.26
Health and sanitation	—	—	—	—
Highways	26.52	10.00	5,845.38	56.10
Charities	1,806.17	18.00	—	186.00
Soldiers' benefits	384.00	72.00	120.00	752.00
Schools	660.03	151.56	560.73	949.24
Libraries	195.80	132.96	—	22.41
Recreation	—	—	—	15.00
Unclassified	33.42	—	—	81.51
Public service enterprises	3,462.46	6,642.47	86.00	—
Electric light	—	2,415.19	—	—
Water	3,462.46	4,227.28	86.00	—
All other	—	—	—	—
Cemeteries	691.85	43.57	230.40	—
Interest	875.78	373.73	3,739.37	1,061.14
On sinking funds	—	—	—	—
On trust and investment funds	498.75	—	2,250.96	358.39
All other	377.03	373.73	1,488.41	702.75
NON-REVENUE.	\$35,187.00	\$67,074.65	\$66,786.70	\$61,132.73
Offsets to outlays	1,000.00	1,257.40	6,000.60	12,264.37
Departmental	1,000.00	1,000.00	6,000.00	12,264.37
Public service enterprises	—	257.40	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	28,000.00	50,000.00	50,032.50	43,500.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	28,000.00	50,000.00	50,000.00	43,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	2.50	—
Transfers	79.56	—	2,413.23	48.00
From sinking funds	—	—	—	—
All other	79.56	—	2,413.23	48.00
Refunds	111.41	1.00	161.13	9.73
Agency, trust, and investment	5,996.03	15,816.25	8,209.84	5,310.63
Taxes and licenses for State	2,760.00	8,897.69	3,720.00	2,160.00
Taxes for county	1,831.00	6,799.09	2,833.47	2,109.73
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,405.03	118.57	1,656.37	1,040.90
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$58,409.29	\$65,791.90	\$74,769.58	\$71,508.21
Premiums	—	—	2.50	—
Municipal indebtedness	28,000.00	50,000.00	50,000.00	43,500.00
Transfers and refunds	190.97	1.00	2,574.36	57.73
Agency, trust, and investment	5,996.03	15,816.25	8,209.84	5,310.63
Total receipts	\$92,596.29	\$131,609.15	\$135,556.28	\$120,376.57
Balance on hand, including funds	4,272.35	15,118.40	7,630.47	4,810.90
GRAND TOTAL	\$96,868.64	\$146,727.55	\$143,186.75	\$125,187.47

Graded According to Population of 1925 — Continued.

PAYMENTS.	Brookfield POPULATION 1,401	Russell POPULATION 1,398	Sudbury POPULATION 1,394	West Newbury POPULATION 1,337
Maintenance	\$49,959.59	\$52,767.42	\$54,924.05	\$48,021.99
<i>Departmental</i>	<i>43,916.69</i>	<i>48,623.79</i>	<i>54,512.64</i>	<i>48,021.99</i>
General government	3,488.94	3,951.52	3,259.95	3,760.68
Protection of persons and property	1,824.22	1,359.25	3,163.78	3,727.23
Health and sanitation	758.45	1,347.71	659.90	779.24
Highways	9,596.87	10,515.22	17,800.93	12,929.46
Charities	3,134.43	2,004.94	2,384.30	1,588.91
Soldiers' benefits	532.00	72.00	120.00	1,297.00
Schools	21,856.77	28,200.29	23,168.26	22,318.58
Libraries	1,756.96	710.91	1,225.93	911.08
Recreation	75.00	27.15	—	—
Pensions	—	—	—	—
Unclassified	893.05	434.80	2,729.59	709.81
<i>Public service enterprises</i>	<i>5,388.09</i>	<i>3,693.92</i>	<i>106.12</i>	—
Electric light	—	2,605.53	—	—
Water	5,388.09	1,088.39	106.12	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>654.81</i>	<i>449.71</i>	<i>230.40</i>	—
<i>Administration of trust funds</i>	—	—	<i>74.89</i>	—
Interest	1,217.80	8,212.06	2,055.86	1,755.21
<i>Loans, general purposes</i>	<i>1,017.80</i>	<i>6,329.18</i>	<i>2,055.86</i>	<i>1,755.21</i>
<i>Loans, public service enterprises</i>	<i>200.00</i>	<i>1,882.88</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,425.69	4,874.17	9,324.97	17,231.99
<i>Departmental</i>	<i>2,425.69</i>	<i>4,080.68</i>	<i>9,324.97</i>	<i>17,231.99</i>
General government	—	—	—	—
Protection of persons and property	655.00	—	—	1,361.79
Health and sanitation	—	—	—	—
Highways	1,499.69	3,682.24	9,324.97	15,591.99
Charities	271.00	—	—	—
Schools	—	148.44	—	278.21
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	250.00	—	—
<i>Public service enterprises</i>	—	<i>793.49</i>	—	—
Electric light	—	305.54	—	—
Water	—	487.95	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	32,500.00	51,100.00	53,750.00	48,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>4,500.00</i>	<i>11,100.00</i>	<i>2,000.00</i>	<i>15,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>28,000.00</i>	<i>40,000.00</i>	<i>51,750.00</i>	<i>43,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	79.56	—	2,413.23	48.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>79.56</i>	—	<i>2,413.23</i>	<i>48.00</i>
Refunds	111.41	1.00	161.13	9.73
Agency, trust, and investment	5,967.35	15,816.25	8,104.32	5,384.90
<i>Taxes and licenses for State</i>	<i>2,760.00</i>	<i>8,897.69</i>	<i>3,720.00</i>	<i>2,160.00</i>
<i>Taxes for county</i>	<i>1,831.00</i>	<i>6,799.99</i>	<i>2,833.47</i>	<i>2,109.73</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,376.35</i>	<i>118.57</i>	<i>1,550.85</i>	<i>1,115.17</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$51,177.39	\$60,979.48	\$58,979.91	\$49,777.20
Permanent debt (except from sinking funds)	4,500.00	11,100.00	2,000.00	15,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,425.69	4,874.17	9,324.97	17,231.99
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	28,000.00	40,000.00	51,750.00	43,000.00
Transfers (except to sinking funds) and refunds	190.97	1.00	2,574.36	57.73
Agency, trust, and investment	5,967.35	15,816.25	8,104.32	5,384.90
Total payments	\$92,261.40	\$132,770.90	\$130,733.56	\$120,951.82
Balance on hand, including funds	4,607.24	13,956.65	12,453.19	4,235.65
GRAND TOTAL	\$96,868.64	\$146,727.55	\$143,186.75	\$125,187.47

¹ Includes \$2,000 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Erving POPULATION 1,334	Lynnfield POPULATION 1,331	Oak Bluffs POPULATION 1,314	West Brookfield POPULATION 1,314
REVENUE.	\$55,997.29	\$67,688.06	\$113,239.81	\$64,856.84
General	52,916.54	63,507.30	106,832.29	52,903.43
<i>Taxes</i>	<i>49,321.54</i>	<i>59,820.11</i>	<i>104,485.97</i>	<i>42,913.27</i>
Property, poll, and income	35,745.72	58,231.36	103,536.92	41,517.49
Corporation, bank, etc.	13,575.82	1,588.75	949.05	1,395.78
<i>Licenses and permits</i>	<i>18.50</i>	<i>95.50</i>	<i>920.00</i>	<i>18.50</i>
<i>Fines and forfeits</i>	<i>210.00</i>	<i>23.00</i>	<i>83.65</i>	<i>180.50</i>
<i>Grants and gifts</i>	<i>3,366.50</i>	<i>3,568.69</i>	<i>1,342.67</i>	<i>9,791.16</i>
For expenses	3,366.50	3,568.69	1,342.67	9,791.16
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	3,080.75	4,180.76	6,407.52	11,953.41
<i>Special assessments</i>	<i>224.21</i>	<i>318.25</i>	<i>182.00</i>	<i>63.28</i>
To meet expenses	—	318.25	—	63.28
To meet outlays	224.21	—	182.00	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>2,465.51</i>	<i>2,382.70</i>	<i>4,604.98</i>	<i>3,195.92</i>
General government	741.06	167.00	267.15	594.00
Protection of persons and property	272.65	525.33	27.12	110.05
Health and sanitation	30.90	—	316.43	—
Highways	37.05	30.00	—	74.35
Charities	\$66.10	268.82	3,274.30	1,624.96
Soldiers' benefits	48.00	240.00	258.00	600.00
Schools	394.75	1,033.09	118.75	94.56
Libraries	75.00	54.98	343.23	98.00
Recreation	—	—	—	—
Unclassified	—	63.48	—	—
<i>Public service enterprises</i>	—	—	—	<i>6,838.59</i>
Electric light	—	—	—	—
Water	—	—	—	6,838.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>21.00</i>	<i>331.00</i>	<i>186.99</i>	<i>532.59</i>
<i>Interest</i>	<i>370.03</i>	<i>1,148.81</i>	<i>1,433.55</i>	<i>1,323.03</i>
On sinking funds	—	—	—	—
On trust and investment funds	6.15	487.73	949.56	799.55
All other	363.88	661.08	483.99	523.48
NON-REVENUE.	\$35,047.40	\$44,197.90	\$85,409.73	\$36,230.33
Offsets to outlays	—	3,773.94	—	—
<i>Departmental</i>	—	<i>3,773.94</i>	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	15,000.00	30,000.00	69,000.00	30,000.00
<i>Loans, general purposes</i>	—	—	<i>19,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>50,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,648.11	500.00	97.15	225.33
<i>From sinking funds</i>	<i>2,000.00</i>	—	—	—
<i>All other</i>	648.11	500.00	97.15	225.33
Refunds	1,811.59	132.33	1,266.23	4.00
Agency, trust, and investment	15,587.70	9,791.63	16,046.35	6,001.00
<i>Taxes and licenses for State</i>	<i>6,131.80</i>	<i>4,320.00</i>	<i>6,375.19</i>	<i>2,760.00</i>
<i>Taxes for county</i>	<i>6,850.27</i>	<i>4,219.46</i>	<i>9,368.11</i>	<i>1,831.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,605.63</i>	<i>1,252.17</i>	<i>403.05</i>	<i>1,410.00</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$55,997.29	\$71,462.00	\$113,239.81	\$64,856.84
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	30,000.00	69,000.00	30,000.00
Transfers and refunds	4,459.70	632.33	1,363.38	229.33
Agency, trust, and investment	15,587.70	9,791.63	16,046.35	6,001.00
Total receipts	\$91,044.69	\$111,885.96	\$199,649.54	\$101,087.17
<i>Balance on hand, including funds</i>	<i>21,498.56</i>	<i>1,298.15</i>	<i>4,930.28</i>	<i>8,240.75</i>
GRAND TOTAL	\$112,543.25	\$113,184.11	\$204,579.82	\$109,327.92

Graded According to Population of 1925 — Continued.

PAYMENTS.	Erving POPULATION 1,334	Lynnfield POPULATION 1,331	Oak Bluffs POPULATION 1,314	West Brookfield POPULATION 1,314
Maintenance	\$46,279.97	\$58,389.95	\$77,712.65	\$52,617.14
<i>Departmental</i>	<i>45,941.24</i>	<i>57,727.68</i>	<i>76,637.71</i>	<i>47,864.66</i>
General government	4,101.10	3,593.56	6,352.20	2,801.60
Protection of persons and property	2,368.06	8,359.84	10,160.16	3,078.65
Health and sanitation	2,099.50	1,028.77	5,149.09	706.80
Highways	6,148.28	12,047.21	15,573.56	11,244.56
Charities	3,091.18	1,852.53	8,292.34	4,878.59
Soldiers' benefits	223.00	174.00	250.00	1,196.45
Schools	26,061.53	28,462.77	22,928.56	20,427.21
Libraries	986.83	1,092.20	1,029.45	1,994.62
Recreation	—	73.00	6,078.85	216.59
Pensions	—	—	—	—
Unclassified	861.76	1,043.80	823.50	1,319.58
<i>Public service enterprises</i>	—	—	—	<i>3,960.64</i>
Electric light	—	—	—	—
Water	—	—	—	3,960.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>333.73</i>	<i>662.27</i>	<i>1,074.94</i>	<i>791.85</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	1,605.00	1,441.94	1,926.28	2,493.55
<i>Loans, general purposes</i>	<i>1,605.00</i>	<i>1,441.94</i>	<i>1,926.28</i>	<i>1,372.29</i>
<i>Loans, public service enterprises</i>	—	—	—	<i>1,126.26</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	11,479.64	2,895.11	34,092.55	7,195.78
<i>Departmental</i>	<i>11,479.64</i>	<i>2,895.11</i>	<i>33,372.55</i>	<i>7,195.78</i>
General government	386.70	—	—	5,847.65
Protection of persons and property	—	—	1,049.04	120.87
Health and sanitation	153.04	42.10	790.43	—
Highways	3,478.06	2,501.20	27,669.60	1,227.26
Charities	—	—	—	—
Schools	7,461.84	351.81	1,011.76	—
Libraries	—	—	—	—
Recreation	—	—	2,851.72	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>720.00</i>	—
Municipal indebtedness	23,000.00	33,000.00	55,200.00	29,000.00
<i>From sinking funds</i>	<i>2,000.00</i>	—	—	—
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>3,000.00</i>	<i>5,200.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>50,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,643.11	500.00	97.15	225.33
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,643.11</i>	<i>500.00</i>	<i>97.15</i>	<i>225.33</i>
Refunds	1,811.59	132.33	1,266.23	4.00
Agency, trust, and investment	13,545.74	10,467.97	16,898.76	6,001.00
<i>Taxes and licenses for State</i>	<i>6,131.80</i>	<i>4,320.00</i>	<i>6,375.19</i>	<i>2,760.00</i>
<i>Taxes for county</i>	<i>6,850.27</i>	<i>4,219.46</i>	<i>9,268.11</i>	<i>1,831.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>563.67</i>	<i>1,928.51</i>	<i>1,255.46</i>	<i>1,410.00</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$47,884.97	\$59,831.89	\$79,638.93	\$55,115.69
Permanent debt (except from sinking funds)	6,000.00	3,000.00	5,200.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,479.64	2,895.11	34,092.55	7,195.78
Permanent debt from sinking funds	2,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	30,000.00	50,000.00	25,000.00
Transfers (except to sinking funds) and refunds	4,459.70	632.33	1,363.38	229.33
Agency, trust, and investment	13,545.74	10,467.97	16,898.76	6,001.00
Total payments	\$100,370.05	\$106,827.30	\$187,193.62	\$97,541.80
Balance on hand, including funds	12,173.20	6,356.81	17,386.20	11,786.12
GRAND TOTAL	\$112,543.25	\$113,184.11	\$204,579.82	\$109,327.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,306	Lincoln POPULATION 1,306	Sunderland POPULATION 1,290	Marion POPULATION 1,271
REVENUE.	\$72,142.95	\$83,648.15	\$49,676.54	\$134,802.57
General	68,093.22	61,026.67	47,715.92	111,550.56
<i>Taxes</i>	<i>59,186.43</i>	<i>55,208.63</i>	<i>37,739.37</i>	<i>108,844.91</i>
Property, poll, and income	52,928.08	51,366.15	37,445.84	105,724.59
Corporation, bank, etc.	6,258.35	3,842.48	293.53	3,120.32
<i>Licenses and permits</i>	<i>102.45</i>	—	<i>104.00</i>	<i>80.00</i>
<i>Fines and forfeits</i>	<i>265.00</i>	<i>321.90</i>	<i>197.60</i>	<i>215.00</i>
<i>Grants and gifts</i>	<i>8,539.34</i>	<i>5,496.14</i>	<i>9,674.95</i>	<i>2,410.65</i>
For expenses	8,539.34	5,496.14	9,582.20	2,410.65
For outlays	—	—	92.75	—
<i>All other</i>	—	—	—	—
Commercial	4,049.73	22,621.48	1,960.62	23,252.01
<i>Special assessments</i>	<i>383.78</i>	—	<i>150.21</i>	—
To meet expenses	383.78	—	150.21	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	<i>681.80</i>
<i>Departmental</i>	<i>2,637.91</i>	<i>3,672.14</i>	<i>917.50</i>	<i>5,245.80</i>
General government	44.74	114.00	1.20	183.00
Protection of persons and property	261.10	471.75	55.22	29.48
Health and sanitation	—	669.30	40.00	2,685.36
Highways	10.00	825.18	198.43	360.92
Charities	1,115.30	—	605.47	799.10
Soldiers' benefits	416.00	—	—	579.00
Schools	758.50	1,543.81	—	379.44
Libraries	16.60	36.45	—	—
Recreation	60.17	—	—	194.05
Unclassified	5.50	11.65	17.18	35.45
<i>Public service enterprises</i>	—	<i>13,751.53</i>	—	<i>16,329.04</i>
Electric light	—	—	—	—
Water	—	13,751.53	—	16,329.04
All other	—	—	—	—
<i>Cemeteries</i>	<i>469.05</i>	<i>520.68</i>	<i>415.75</i>	—
<i>Interest</i>	<i>508.99</i>	<i>4,677.13</i>	<i>477.16</i>	<i>995.37</i>
On sinking funds	—	1,580.09	—	—
On trust and investment funds	58.99	2,617.33	361.32	52.11
All other	450.00	470.71	115.84	943.26
NON-REVENUE.	\$78,450.68	\$46,340.10	\$35,583.05	\$69,366.94
Offsets to outlays	12,000.00	15,125.00	1,532.50	.52
<i>Departmental</i>	<i>12,000.00</i>	<i>15,125.00</i>	<i>1,532.50</i>	<i>.52</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	55,000.00	10,000.00	27,500.00	53,500.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	<i>3,500.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>10,000.00</i>	<i>27,500.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	262.46	4,578.53	342.50	1,105.70
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>262.46</i>	<i>4,578.53</i>	<i>342.50</i>	<i>1,105.70</i>
Refunds	49.78	48.30	70.00	52.72
Agency, trust, and investment	11,138.44	16,588.27	6,138.05	14,708.00
<i>Taxes and licenses for State</i>	<i>4,800.00</i>	<i>5,162.24</i>	<i>2,527.60</i>	<i>6,960.00</i>
<i>Taxes for county</i>	<i>5,343.45</i>	<i>3,950.30</i>	<i>2,820.70</i>	<i>7,748.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>994.99</i>	<i>7,495.73</i>	<i>789.75</i>	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$84,142.95	\$98,773.15	\$51,209.04	\$134,803.09
Premiums	—	—	—	—
Municipal indebtedness	55,000.00	10,000.00	27,500.00	53,500.00
Transfers and refunds	312.24	4,626.83	412.50	1,158.42
Agency, trust, and investment	11,138.44	16,588.27	6,138.05	14,708.00
Total receipts	\$150,593.63	\$129,988.25	\$85,259.59	\$204,169.51
Balance on hand, including funds	7,950.26	45,984.68	1,183.38	29,903.07
GRAND TOTAL	\$158,543.89	\$175,972.93	\$86,442.97	\$234,072.58

Graded According to Population of 1925 — Continued.

PAYMENTS.	Carver POPULATION 1,306	Lincoln POPULATION 1,306	Sunderland POPULATION 1,290	Marion POPULATION 1,271
Maintenance	\$51,840.92	\$74,048.17	\$41,470.11	\$100,228.62
<i>Departmental</i>	<i>51,224.02</i>	<i>69,713.51</i>	<i>41,072.46</i>	<i>91,834.96</i>
General government	3,889.91	3,558.48	1,516.97	10,521.92
Protection of persons and property	2,958.98	8,657.09	786.97	9,975.03
Health and sanitation	1,573.89	1,234.38	1,191.65	10,235.09
Highways	13,551.19	20,677.22	7,818.66	21,956.91
Charities	2,992.12	548.77	3,885.68	4,093.08
Soldiers' benefits	456.00	—	—	492.00
Schools	24,418.76	30,775.91	24,728.20	31,064.32
Libraries	265.90	1,555.44	827.37	300.00
Recreation	247.07	1,631.57	6.00	1,578.82
Pensions	—	—	—	266.00
Unclassified	870.20	1,074.65	310.96	1,351.79
<i>Public service enterprises</i>	<i>—</i>	<i>3,735.36</i>	<i>—</i>	<i>8,321.41</i>
Electric light	—	—	—	—
Water	—	3,735.36	—	8,292.92
All other	—	—	—	28.49
<i>Cemeteries</i>	<i>616.90</i>	<i>599.30</i>	<i>397.65</i>	<i>72.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,320.47	2,508.75	3,230.67	4,653.78
<i>Loans, general purposes</i>	<i>1,320.47</i>	<i>193.75</i>	<i>3,230.67</i>	<i>2,493.78</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,315.00</i>	<i>—</i>	<i>2,160.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,965.90	21,999.84	2,204.51	17,504.06
<i>Departmental</i>	<i>26,965.90</i>	<i>21,829.16</i>	<i>2,204.51</i>	<i>8,215.92</i>
General government	—	—	—	100.38
Protection of persons and property	—	—	185.51	—
Health and sanitation	—	—	—	1,743.46
Highways	21,212.47	21,829.16	2,000.00	1,872.08
Charities	—	—	—	—
Schools	5,753.43	—	—	4,500.00
Libraries	—	—	—	—
Recreation	—	—	19.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>170.68</i>	<i>—</i>	<i>9,288.14</i>
Electric light	—	—	—	—
Water	—	170.68	—	9,288.14
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	55,000.00	10,500.00	30,750.00	70,098.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>500.00</i>	<i>3,250.00</i>	<i>20,098.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>10,000.00</i>	<i>27,500.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	262.46	4,578.53	342.50	1,105.70
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>262.46</i>	<i>4,578.53</i>	<i>342.50</i>	<i>1,105.70</i>
Refunds	49.78	48.30	70.00	52.72
Agency, trust, and investment	11,147.76	19,453.70	6,156.87	14,760.11
<i>Taxes and licenses for State</i>	<i>4,800.00</i>	<i>5,162.24</i>	<i>2,527.60</i>	<i>6,960.00</i>
<i>Taxes for county</i>	<i>5,343.45</i>	<i>3,930.30</i>	<i>2,820.70</i>	<i>7,743.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,004.31</i>	<i>10,361.16</i>	<i>808.57</i>	<i>52.11</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$53,161.39	\$76,556.92	\$44,700.78	\$104,882.40
Permanent debt (except from sinking funds)	1,000.00	500.00	3,250.00	20,098.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,965.90	21,999.84	2,204.51	17,504.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	10,000.00	27,500.00	50,000.00
Transfers (except to sinking funds) and refunds	312.24	4,626.83	412.50	1,158.42
Agency, trust, and investment	11,147.76	19,453.70	6,156.87	14,760.11
Total payments	\$147,587.29	\$133,137.29	\$84,224.66	\$208,402.99
Balance on hand, including funds	10,956.60	42,835.64	2,218.31	25,669.59
GRAND TOTAL	\$158,543.89	\$175,972.93	\$86,442.97	\$234,072.58

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southwick POPULATION 1,267	Edgartown POPULATION 1,235	Whately POPULATION 1,229	Clarksburg POPULATION 1,222
REVENUE.	\$76,223.42	\$59,958.93	\$50,369.94	\$30,252.89
General	57,341.34	58,644.20	48,845.04	28,975.31
Taxes	43,698.40	52,377.94	37,596.60	23,856.18
Property, poll, and income	40,180.00	51,865.83	37,127.97	19,092.38
Corporation, bank, etc.	3,518.40	512.11	468.63	4,763.80
Licenses and permits	19.50	335.50	45.00	42.00
Fines and forfeits	671.60	204.88	25.85	—
Grants and gifts	12,951.84	5,725.88	11,173.99	5,077.13
For expenses	12,951.84	4,525.88	11,150.24	5,077.13
For outlays	—	1,200.00	23.75	—
All other	—	—	3.60	—
Commercial	18,882.08	1,314.73	1,524.90	1,277.58
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	100.00	—	—
Departmental	2,221.98	590.72	1,175.00	981.30
General government	125.95	70.00	46.00	2.00
Protection of persons and property	57.71	16.82	383.63	6.20
Health and sanitation	—	—	—	—
Highways	1,825.76	—	11.00	114.25
Charities	—	51.90	295.67	832.85
Soldiers' benefits	120.00	140.00	138.00	—
Schools	72.20	56.00	281.40	16.00
Libraries	20.36	256.00	4.30	—
Recreation	—	—	—	—
Unclassified	—	—	15.00	10.00
Public service enterprises	13,967.08	—	—	—
Electric light	13,967.08	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	211.25	417.25	121.37	25.00
Interest	2,481.77	206.76	228.53	271.28
On sinking funds	—	—	—	—
On trust and investment funds	1,115.15	120.13	51.59	—
All other	1,366.62	86.63	176.94	271.28
NON-REVENUE.	\$52,423.80	\$32,576.00	\$37,284.49	\$10,166.68
Offsets to outlays	4,000.00	7,889.25	7,000.00	1,090.00
Departmental	4,000.00	7,889.25	7,000.00	1,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	35,000.00	10,000.00	24,517.38	4,000.00
Loans, general purposes	—	10,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	—	24,000.00	4,000.00
Unpaid warrants or orders, current year	—	—	517.38	—
Premiums	—	—	—	—
Transfers	2,448.89	631.51	68.78	—
From sinking funds	—	—	—	—
All other	2,448.89	631.51	68.78	—
Refunds	333.49	548.79	27.42	38.32
Agency, trust, and investment	10,641.42	13,506.45	5,670.91	5,128.36
Taxes and licenses for State	3,600.00	4,642.10	2,520.00	2,400.00
Taxes for county	2,756.75	6,645.06	2,820.70	2,728.36
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,284.67	2,219.29	330.21	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$80,223.42	\$67,848.18	\$57,369.94	\$31,252.89
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	10,000.00	24,517.38	4,000.00
Transfers and refunds	2,782.38	1,180.30	96.20	38.32
Agency, trust, and investment	10,641.42	13,506.45	5,670.91	5,128.36
Total receipts	\$128,647.22	\$92,534.93	\$87,654.43	\$40,419.57
Balance on hand, including funds	15,156.25	93,820.92	1,866.45	16,793.95
GRAND TOTAL	\$143,803.47	\$186,355.85	\$89,520.88	\$57,213.52

Graded According to Population of 1925 — Continued.

PAYMENTS.	Southwick POPULATION 1,267	Edgartown POPULATION 1,235	Whately POPULATION 1,229	Clarksburg POPULATION 1,222
Maintenance	\$56,465.90	\$54,811.97	\$43,853.10	\$24,456.86
<i>Departmental</i>	<i>50,594.68</i>	<i>53,929.27</i>	<i>43,585.96</i>	<i>24,451.86</i>
General government	3,016.78	5,786.22	2,194.20	1,094.82
Protection of persons and property	1,745.73	6,541.90	569.09	561.84
Health and sanitation	1,036.91	1,236.37	500.00	341.50
Highways	17,800.29	12,888.38	11,597.01	4,953.19
Charities	348.15	3,964.54	1,046.00	1,533.05
Soldiers' benefits	120.00	120.00	144.00	—
Schools	24,500.07	20,092.16	26,871.06	15,676.45
Libraries	710.84	1,831.11	291.20	100.02
Recreation	148.70	200.00	10.00	—
Pensions	—	—	—	—
Unclassified	967.21	1,268.59	363.40	190.99
<i>Public service enterprises</i>	<i>5,204.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	5,204.75	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>774.47</i>	<i>882.70</i>	<i>267.14</i>	<i>5.00</i>
<i>Administration of trust funds</i>	<i>92.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,105.11	3,991.10	1,700.26	750.17
<i>Loans, general purposes</i>	<i>1,240.50</i>	<i>3,991.10</i>	<i>1,700.26</i>	<i>750.17</i>
<i>Loans, public service enterprises</i>	<i>1,864.61</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,873.15	81,581.85	10,781.58	12,701.27
<i>Departmental</i>	<i>6,171.50</i>	<i>81,531.85</i>	<i>10,781.58</i>	<i>12,701.27</i>
General government	171.50	—	—	—
Protection of persons and property	—	—	363.50	—
Health and sanitation	—	1,811.16	—	—
Highways	6,000.00	10,559.63	10,000.00	1,528.32
Charities	—	—	—	—
Schools	—	69,211.06	418.08	11,172.95
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,701.65</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	1,701.65	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,900.00	6,174.90	26,000.00	6,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,900.00</i>	<i>6,174.90</i>	<i>4,000.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>28,000.00</i>	<i>—</i>	<i>22,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,448.89	631.51	68.78	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,448.89</i>	<i>631.51</i>	<i>68.78</i>	<i>—</i>
Refunds	333.49	548.79	27.42	38.32
Agency, trust, and investment	9,348.11	14,133.96	5,670.91	5,128.36
<i>Taxes and licenses for State</i>	<i>3,600.00</i>	<i>4,642.10</i>	<i>2,530.00</i>	<i>2,400.00</i>
<i>Taxes for county</i>	<i>2,756.75</i>	<i>6,645.06</i>	<i>2,820.70</i>	<i>2,728.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,991.36</i>	<i>2,846.80</i>	<i>330.21</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$59,571.01	\$58,803.07	\$45,553.36	\$25,207.03
Permanent debt (except from sinking funds)	2,900.00	6,174.90	4,000.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,873.15	81,581.85	10,781.58	12,701.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	28,000.00	—	22,000.00	4,000.00
Transfers (except to sinking funds) and refunds	2,782.38	1,180.30	96.20	38.32
Agency, trust, and investment	9,348.11	14,133.96	5,670.91	5,128.36
Total payments	\$110,474.65	\$161,874.08	\$88,102.05	\$49,574.98
<i>Balance on hand, including funds</i>	<i>33,328.82</i>	<i>24,481.77</i>	<i>1,418.83</i>	<i>7,638.54</i>
GRAND TOTAL	\$143,803.47	\$186,355.85	\$89,520.88	\$57,213.52

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norfolk POPULATION 1,213	West Stockbridge POPULATION 1,212	Stow POPULATION 1,185	Lanesborough POPULATION 1,181
REVENUE.	\$50,168.39	\$41,782.41	\$53,816.19	\$32,709.22
General	48,693.97	40,939.83	47,330.15	31,257.66
<i>Taxes</i>	<i>39,431.55</i>	<i>35,873.46</i>	<i>40,193.83</i>	<i>23,511.02</i>
Property, poll, and income	35,158.40	31,651.57	36,820.80	23,169.77
Corporation, bank, etc.	4,273.15	4,221.89	3,373.03	341.25
<i>Licenses and permits</i>	<i>63.00</i>	—	6.00	68.00
<i>Fines and forfeits</i>	<i>605.00</i>	<i>106.96</i>	<i>343.00</i>	<i>127.00</i>
<i>Grants and gifts</i>	<i>8,176.97</i>	<i>4,959.41</i>	<i>6,787.32</i>	<i>7,551.64</i>
For expenses	8,126.97	4,959.41	6,787.32	7,383.14
For outlays	50.00	—	—	168.50
<i>All other</i>	<i>417.45</i>	—	—	—
Commercial	1,474.42	842.58	6,486.04	1,451.56
<i>Special assessments</i>	<i>252.05</i>	—	<i>45.50</i>	—
To meet expenses	252.05	—	45.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>441.51</i>	<i>334.91</i>	<i>1,975.74</i>	<i>611.46</i>
General government	—	29.00	129.00	293.00
Protection of persons and property	259.06	87.75	370.07	11.46
Health and sanitation	—	—	—	—
Highways	—	70.16	448.11	2.00
Charities	—	72.00	181.43	—
Soldiers' benefits	144.00	72.00	166.00	120.00
Schools	28.25	—	283.27	129.00
Libraries	8.20	—	18.16	—
Recreation	—	—	—	—
Unclassified	2.00	4.00	379.70	56.00
<i>Public service enterprises</i>	—	—	<i>13.25</i>	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	13.25	—
<i>Cemeteries</i>	—	<i>75.14</i>	<i>327.00</i>	<i>8.65</i>
<i>Interest</i>	<i>780.86</i>	<i>432.53</i>	<i>4,124.55</i>	<i>831.45</i>
On sinking funds	—	—	—	—
On trust and investment funds	102.15	—	3,656.88	441.98
All other	678.71	432.53	467.67	389.47
NON-REVENUE.	\$68,677.45	\$72,244.74	\$42,977.49	\$24,700.68
Offsets to outlays	13,667.67	25,498.11	—	—
<i>Departmental</i>	<i>13,667.67</i>	<i>25,498.11</i>	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	49,000.00	40,000.00	20,000.00	18,000.00
<i>Loans, general purposes</i>	<i>4,000.00</i>	<i>5,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>18,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	7.59	—	2,041.58	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	7.59	—	2,041.58	—
Refunds	202.09	25.17	94.31	1,063.67
Agency, trust, and investment	5,800.10	6,721.46	20,841.60	5,637.01
<i>Taxes and licenses for State</i>	<i>3,241.34</i>	<i>2,521.97</i>	<i>3,240.00</i>	<i>2,400.00</i>
<i>Taxes for county</i>	<i>2,558.76</i>	<i>2,864.78</i>	<i>2,467.86</i>	<i>2,728.36</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>1,334.71</i>	<i>15,133.74</i>	<i>508.65</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$63,836.06	\$67,280.52	\$53,816.19	\$32,709.22
Premiums	—	—	—	—
Municipal indebtedness	49,000.00	40,000.00	20,000.00	18,000.00
Transfers and refunds	209.68	25.17	2,135.89	1,063.67
Agency, trust, and investment	5,800.10	6,721.46	20,841.60	5,637.01
Total receipts	\$118,845.84	\$114,027.15	\$96,793.68	\$57,409.90
Balance on hand, including funds	30,127.61	6,596.64	8,510.53	102.28
GRAND TOTAL	\$148,973.45	\$120,623.79	\$105,304.21	\$57,512.18

Graded According to Population of 1925 — Continued.

PAYMENTS.	Norfolk POPULATION 1,213	West Stockbridge POPULATION 1,212	Stow POPULATION 1,185	Lanesborough POPULATION 1,181
Maintenance	\$49,576.89	\$35,227.21	\$45,350.13	\$38,273.18
<i>Departmental</i>	<i>49,576.89</i>	<i>34,663.07</i>	<i>44,856.89</i>	<i>38,120.68</i>
General government	2,540.36	2,558.42	3,157.32	2,915.36
Protection of persons and property	5,779.93	334.23	2,199.55	328.45
Health and sanitation	859.85	965.34	278.81	998.11
Highways	14,868.81	9,874.44	13,871.50	8,495.60
Charities	1,626.78	1,633.29	1,737.13	1,090.11
Soldiers' benefits	60.00	72.00	168.00	96.00
Schools	22,405.61	17,646.89	21,393.64	23,109.94
Libraries	343.39	458.56	954.20	272.11
Recreation	320.21	100.00	38.30	—
Pensions	—	—	—	—
Unclassified	771.95	919.90	1,058.44	815.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6.60</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	6.60	—
<i>Cemeteries</i>	<i>—</i>	<i>664.14</i>	<i>476.64</i>	<i>162.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest	920.42	586.89	526.49	816.34
<i>Loans, general purposes</i>	<i>920.42</i>	<i>586.89</i>	<i>526.49</i>	<i>816.34</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,336.89	47,808.82	6,299.98	1,617.00
<i>Departmental</i>	<i>23,336.89</i>	<i>47,808.82</i>	<i>6,299.98</i>	<i>1,617.00</i>
General government	342.50	177.82	—	—
Protection of persons and property	6,839.80	—	—	1,337.00
Health and sanitation	—	—	—	—
Highways	14,661.77	46,950.18	2,000.00	30.00
Charities	—	—	—	—
Schools	1,242.82	680.82	4,299.98	250.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	250.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	45,000.00	20,000.00	21,000.00	8,980.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>980.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>20,000.00</i>	<i>20,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	7.59	—	2,041.58	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7.59</i>	<i>—</i>	<i>2,041.58</i>	<i>—</i>
Refunds	202.09	25.17	94.31	1,063.67
Agency, trust, and investment	5,902.25	6,722.24	17,634.03	5,665.96
<i>Taxes and licenses for State</i>	<i>3,211.34</i>	<i>2,621.97</i>	<i>3,240.00</i>	<i>2,400.00</i>
<i>Taxes for county</i>	<i>2,558.76</i>	<i>2,864.78</i>	<i>2,467.86</i>	<i>2,728.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>102.15</i>	<i>1,335.49</i>	<i>11,926.17</i>	<i>537.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$50,497.31	\$35,814.10	\$45,876.62	\$39,089.52
Permanent debt (except from sinking funds)	—	—	1,000.00	980.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,336.89	47,808.82	6,299.98	1,617.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	20,000.00	20,000.00	8,000.00
Transfers (except to sinking funds) and refunds	209.68	25.17	2,135.89	1,063.67
Agency, trust, and investment	5,902.25	6,722.24	17,634.03	5,665.96
Total payments	\$124,946.13	\$110,370.33	\$92,946.52	\$56,416.15
Balance on hand, including funds	24,027.32	10,253.46	12,357.69	1,096.03
GRAND TOTAL	\$148,973.45	\$120,623.79	\$105,304.21	\$57,512.18

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wenham POPULATION 1,145	Berkley POPULATION 1,118	Tyngsborough POPULATION 1,107	Rochester POPULATION 1,100
REVENUE.	\$68,820.91	\$39,994.58	\$58,715.09	\$40,532.26
General	66,225.41	39,209.09	54,691.53	37,852.77
Taxes	64,031.55	26,037.60	46,561.45	29,838.15
Property, poll, and income	60,691.07	25,746.66	46,135.73	28,443.92
Corporation, bank, etc.	3,340.48	290.94	425.72	1,444.23
Licenses and permits	89.50	12.00	65.00	75.00
Fines and forfeits	96.32	378.96	939.65	230.00
Grants and gifts	2,008.04	12,780.53	7,125.43	7,659.62
For expenses	2,008.04	11,780.53	7,125.43	7,659.62
For outlays	—	1,000.00	—	—
All other	—	—	—	—
Commercial	2,595.50	785.49	4,023.56	2,679.49
Special assessments	299.75	99.00	86.25	—
To meet expenses	299.75	99.00	86.25	—
To meet outlays	—	—	—	—
Privileges	—	—	—	25.03
Departmental	1,111.91	413.22	1,976.14	1,714.33
General government	5.00	5.00	233.00	—
Protection of persons and property	103.71	—	165.12	196.97
Health and sanitation	401.00	—	—	169.20
Highways	—	35.96	32.70	50.00
Charities	172.00	159.26	941.57	416.00
Soldiers' benefits	258.00	212.00	168.00	—
Schools	102.86	—	414.68	875.16
Libraries	34.79	—	21.07	3.00
Recreation	26.00	—	—	—
Unclassified	8.55	1.00	—	4.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	193.50	79.90	167.00	73.75
Interest	990.34	193.37	1,794.17	866.58
On sinking funds	—	—	—	—
On trust and investment funds	500.66	28.37	1,051.76	576.88
All other	489.68	165.00	742.41	289.50
NON-REVENUE.	\$56,992.34	\$20,865.41	\$46,709.31	\$27,399.89
Offsets to outlays	5,783.52	—	8,000.00	1,000.00
Departmental	5,783.52	—	8,000.00	1,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	40,002.75	18,000.00	33,000.00	20,500.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	18,000.00	33,000.00	20,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	2.75	—	—	—
Transfers	321.16	—	908.74	103.31
From sinking funds	—	—	—	—
All other	321.16	—	908.74	103.31
Refunds	339.61	6.20	106.88	—
Agency, trust, and investment	10,545.30	2,859.21	4,693.69	5,796.58
Taxes and licenses for State	4,920.00	1,680.00	2,280.00	2,527.60
Taxes for county	4,805.49	751.95	1,736.64	2,805.31
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	819.81	427.26	677.05	463.67
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$74,604.43	\$39,994.58	\$66,715.09	\$41,532.26
Premiums	2.75	—	—	—
Municipal indebtedness	40,000.00	18,000.00	33,000.00	20,500.00
Transfers and refunds	660.77	6.20	1,015.62	103.31
Agency, trust, and investment	10,545.30	2,859.21	4,693.69	5,796.58
Total receipts	\$125,813.25	\$60,859.99	\$105,424.40	\$67,932.15
Balance on hand, including funds	4,363.35	3,747.70	9,370.79	6,453.76
GRAND TOTAL	\$130,176.60	\$64,607.69	\$114,795.19	\$74,385.91

Graded According to Population of 1925 — Continued.

PAYMENTS.	Wenham POPULATION 1,145	Berkley POPULATION 1,118	Tyngsborough POPULATION 1,107	Rochester POPULATION 1,100
Maintenance	\$55,448.65	\$36,534.98	\$48,723.42	\$39,653.48
<i>Departmental</i>	<i>54,835.85</i>	<i>36,330.65</i>	<i>48,151.61</i>	<i>39,487.23</i>
General government	3,937.59	3,249.06	3,208.62	3,372.75
Protection of persons and property	4,392.03	1,850.08	3,677.15	944.77
Health and sanitation	2,476.49	1,013.69	488.88	2,227.87
Highways	14,222.23	11,523.18	11,588.47	8,122.30
Charities	348.16	1,375.28	1,995.29	1,128.42
Soldiers' benefits	174.00	72.00	126.00	—
Schools	26,771.34	15,317.39	25,030.76	22,784.72
Libraries	1,447.70	894.37	912.14	355.60
Recreation	234.67	10.00	—	—
Pensions	—	—	—	—
Unclassified	831.64	1,025.60	1,124.20	550.80
<i>Public service enterprises</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	20.00	—	—
<i>Cemeteries</i>	<i>612.80</i>	<i>184.33</i>	<i>566.91</i>	<i>166.25</i>
Administration of trust funds	—	—	5.00	—
Interest	2,982.31	530.28	1,261.04	319.66
<i>Loans, general purposes</i>	<i>2,982.31</i>	<i>530.28</i>	<i>1,261.04</i>	<i>319.66</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,647.72	4,883.86	11,005.42	8,236.33
<i>Departmental</i>	<i>3,647.72</i>	<i>4,883.86</i>	<i>11,005.42</i>	<i>8,236.33</i>
General government	1,552.06	—	—	—
Protection of persons and property	1,284.00	—	460.00	—
Health and sanitation	—	—	—	—
Highways	658.59	4,883.86	9,557.22	2,070.00
Charities	—	—	—	—
Schools	153.07	—	988.20	6,106.33
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	60.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	43,500.00	17,000.00	37,600.00	17,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,500.00</i>	<i>—</i>	<i>1,600.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>17,000.00</i>	<i>36,000.00</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	321.16	—	908.74	103.31
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>321.16</i>	<i>—</i>	<i>908.74</i>	<i>103.31</i>
Refunds	339.61	6.20	106.88	—
Agency, trust, and investment	10,724.89	2,887.58	4,733.16	6,246.51
<i>Taxes and licenses for State</i>	<i>4,920.00</i>	<i>1,680.00</i>	<i>2,280.00</i>	<i>2,527.60</i>
<i>Taxes for county</i>	<i>4,805.49</i>	<i>751.95</i>	<i>1,736.64</i>	<i>2,805.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>999.31</i>	<i>455.63</i>	<i>716.52</i>	<i>913.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$58,430.96	\$37,065.26	\$49,984.46	\$39,973.14
Permanent debt (except from sinking funds)	3,500.00	—	1,600.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,647.72	4,883.86	11,005.42	8,236.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	17,000.00	36,000.00	17,000.00
Transfers (except to sinking funds) and refunds	660.77	6.20	1,015.62	103.31
Agency, trust, and investment	10,724.80	2,887.58	4,733.16	6,246.51
Total payments	\$116,964.25	\$61,842.90	\$104,338.66	\$71,559.29
Balance on hand, including funds	13,212.35	2,764.79	10,456.53	2,826.62
GRAND TOTAL	\$130,176.60	\$64,607.69	\$114,795.19	\$74,385.91

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Orleans POPULATION 1,078	Berlin POPULATION 1,071	Hubbardston POPULATION 1,067	Dover POPULATION 1,044
REVENUE.	\$51,030.85	\$41,147.51	\$42,579.17	\$95,843.51
General	43,236.93	38,514.59	39,367.40	91,748.64
<i>Taxes</i>	<i>41,572.62</i>	<i>28,517.40</i>	<i>30,222.69</i>	<i>89,669.14</i>
Property, poll, and income	36,338.98	28,014.44	29,393.33	86,543.85
Corporation, bank, etc.	5,233.64	502.96	829.36	3,125.29
<i>Licenses and permits</i>	<i>82.00</i>	<i>30.00</i>	<i>23.00</i>	<i>14.50</i>
<i>Fines and forfeits</i>	<i>380.70</i>	<i>140.00</i>	<i>216.40</i>	<i>808.00</i>
<i>Grants and gifts</i>	<i>1,201.61</i>	<i>9,827.19</i>	<i>8,905.31</i>	<i>1,267.00</i>
For expenses	1,201.61	9,827.19	8,905.31	986.63
For outlays	—	—	—	270.37
<i>All other</i>	—	—	—	—
Commercial	7,793.92	2,632.92	3,211.77	4,094.87
<i>Special assessments</i>	<i>607.41</i>	<i>51.81</i>	—	<i>55.26</i>
To meet expenses	607.41	51.81	—	55.26
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>5,810.24</i>	<i>1,227.62</i>	<i>1,457.91</i>	<i>3,000.61</i>
General government	465.00	264.50	19.50	273.30
Protection of persons and property	815.14	104.60	523.51	756.67
Health and sanitation	938.43	—	—	—
Highways	119.34	—	—	317.30
Charities	522.28	128.00	—	—
Soldiers' benefits	144.00	432.00	378.00	168.00
Schools	2,694.63	273.75	238.90	1,409.84
Libraries	106.92	24.77	288.00	48.50
Recreation	—	—	10.00	24.00
Unclassified	4.50	—	—	3.00
<i>Public service enterprises</i>	<i>5.00</i>	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	5.00	—	—	—
<i>Cemeteries</i>	—	<i>404.59</i>	<i>2.00</i>	<i>235.33</i>
<i>Interest</i>	<i>1,371.27</i>	<i>948.90</i>	<i>1,751.86</i>	<i>803.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	610.79	340.59	755.00	246.27
All other	760.48	608.31	996.86	557.40
NON-REVENUE.	\$49,846.81	\$39,724.64	\$53,791.00	\$66,659.91
Offsets to outlays	175.00	9,974.96	13,699.15	8,347.44
<i>Departmental</i>	<i>175.00</i>	<i>9,974.96</i>	<i>13,699.15</i>	<i>8,347.44</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	24,000.00	34,000.00	48,000.00
<i>Loans, general purposes</i>	—	—	—	<i>3,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>24,000.00</i>	<i>34,000.00</i>	<i>45,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	695.02	135.88	1,288.45	90.85
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	695.02	135.88	1,288.45	90.85
Refunds	79.44	11.82	68.51	367.65
Agency, trust, and investment	18,897.35	5,601.98	4,734.89	9,853.97
<i>Taxes and licenses for State</i>	<i>5,640.00</i>	<i>1,800.00</i>	<i>2,280.00</i>	<i>5,401.03</i>
<i>Taxes for county</i>	<i>13,082.96</i>	<i>1,194.00</i>	<i>1,513.00</i>	<i>4,264.59</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>174.39</i>	<i>2,584.74</i>	<i>941.89</i>	<i>188.35</i>
<i>All other</i>	—	<i>23.24</i>	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$51,205.85	\$51,122.47	\$56,278.32	\$104,190.95
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	24,000.00	34,000.00	48,000.00
Transfers and refunds	774.46	147.70	1,356.96	458.50
Agency, trust, and investment	18,897.35	5,601.98	4,734.89	9,853.97
Total receipts	\$100,877.66	\$80,872.15	\$96,370.17	\$162,503.42
Balance on hand, including funds	19,244.65	12,283.13	13,060.94	5,375.23
GRAND TOTAL	\$120,122.31	\$93,155.28	\$109,431.11	\$167,878.65

Graded According to Population of 1925 — Continued.

PAYMENTS.	Orleans POPULATION 1,078	Berlin POPULATION 1,071	Hubbardston POPULATION 1,067	Dover POPULATION 1,044
Maintenance	\$54,464.40	\$33,675.21	\$41,989.68	\$70,662.67
<i>Departmental</i>	<i>54,411.90</i>	<i>33,184.36</i>	<i>41,969.68</i>	<i>69,540.54</i>
General government	5,930.23	2,155.75	2,315.29	7,144.33
Protection of persons and property	5,207.76	1,690.92	1,726.22	5,688.78
Health and sanitation	4,183.97	214.50	660.99	1,356.01
Highways	10,108.62	7,946.73	12,594.69	20,581.67
Charities	2,403.13	1,059.63	911.35	733.60
Soldiers' benefits	144.00	672.00	472.00	138.00
Schools	24,082.32	18,313.07	21,229.83	28,273.88
Libraries	1,049.36	412.28	1,167.74	1,106.22
Recreation	384.19	—	20.00	2,110.62
Pensions	—	—	—	—
Unclassified	918.32	719.48	871.57	2,407.43
<i>Public service enterprises</i>	<i>2.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	2.50	—	—	—
<i>Cemeteries</i>	<i>50.00</i>	<i>490.85</i>	<i>20.00</i>	<i>1,122.13</i>
Administration of trust funds	—	—	—	—
Interest	567.33	558.88	944.75	3,277.79
<i>Loans, general purposes</i>	<i>567.33</i>	<i>558.88</i>	<i>944.75</i>	<i>3,277.79</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,881.02	13,136.96	17,153.49	18,828.94
<i>Departmental</i>	<i>11,881.02</i>	<i>13,136.96</i>	<i>17,153.49</i>	<i>18,828.94</i>
General government	296.50	—	—	51.30
Protection of persons and property	7,038.44	—	—	—
Health and sanitation	—	—	—	—
Highways	2,248.85	12,968.96	16,938.49	17,494.59
Charities	—	168.00	215.00	—
Schools	2,297.23	—	—	939.26
Libraries	—	—	—	—
Recreation	—	—	—	73.42
Unclassified	—	—	—	270.37
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	37,000.00	36,500.00	51,138.29
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>	<i>6,138.29</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>37,000.00</i>	<i>35,000.00</i>	<i>45,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	695.02	135.88	1,288.45	90.85
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>695.02</i>	<i>135.88</i>	<i>1,288.45</i>	<i>90.85</i>
Refunds	79.44	11.82	68.51	367.65
Agency, trust, and investment	18,813.12	5,720.53	9,834.89	10,009.39
<i>Taxes and licenses for State</i>	<i>5,640.00</i>	<i>1,800.00</i>	<i>2,280.00</i>	<i>5,401.03</i>
<i>Taxes for county</i>	<i>13,082.96</i>	<i>1,194.00</i>	<i>1,513.00</i>	<i>4,264.59</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>90.16</i>	<i>2,703.29</i>	<i>6,041.89</i>	<i>343.77</i>
<i>All other</i>	<i>—</i>	<i>23.24</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$55,031.73	\$34,234.09	\$42,934.43	\$73,940.46
Permanent debt (except from sinking funds)	—	—	1,500.00	6,138.29
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,881.02	13,136.96	17,153.49	18,828.94
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	37,000.00	35,000.00	45,000.00
Transfers (except to sinking funds) and refunds	774.46	147.70	1,356.96	458.50
Agency, trust, and investment	18,813.12	5,720.53	9,834.89	10,009.39
Total payments	\$116,500.33	\$90,239.28	\$107,779.77	\$154,375.58
Balance on hand, including funds	3,621.98	2,916.00	1,651.84	13,503.07
GRAND TOTAL	\$120,122.31	\$93,155.28	\$109,431.11	\$167,878.65

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hinsdale POPULATION 1,044	Mendon POPULATION 1,030	Harvard POPULATION 996	New Marlborough POPULATION 991
REVENUE.	\$37,838.73	\$30,581.24	\$64,617.27	\$46,480.75
General	35,000.69	28,924.79	57,246.27	45,118.36
<i>Taxes</i>	<i>25,007.85</i>	<i>22,223.41</i>	<i>50,775.79</i>	<i>34,567.11</i>
Property, poll, and income	24,591.34	21,772.57	50,095.63	33,307.35
Corporation, bank, etc.	416.51	450.84	680.16	1,259.76
<i>Licenses and permits</i>	<i>53.50</i>	<i>152.00</i>	<i>34.12</i>	<i>9.00</i>
<i>Fines and forfeits</i>	<i>98.50</i>	<i>150.90</i>	<i>35.00</i>	<i>123.74</i>
<i>Grants and gifts</i>	<i>9,840.84</i>	<i>6,398.48</i>	<i>6,401.36</i>	<i>10,410.20</i>
For expenses	9,840.84	6,356.48	6,091.36	10,410.20
For outlays	—	42.00	310.00	—
<i>All other</i>	—	—	—	<i>8.31</i>
Commercial	2,838.04	1,656.45	7,371.00	1,362.39
<i>Special assessments</i>	—	—	<i>20.80</i>	—
To meet expenses	—	—	20.80	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>2,593.14</i>	<i>1,356.98</i>	<i>2,244.24</i>	<i>612.16</i>
General government	261.70	342.50	317.40	286.90
Protection of persons and property	20.75	51.00	294.10	25.25
Health and sanitation	—	—	259.05	—
Highways	19.50	32.00	874.46	68.06
Charities	1,955.69	—	—	27.95
Soldiers' benefits	312.00	168.00	72.00	144.00
Schools	23.50	729.66	90.00	90.00
Libraries	—	29.82	337.23	—
Recreation	—	4.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	<i>11.30</i>	<i>28.30</i>	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	11.30	28.30	—
<i>Cemeteries</i>	<i>38.00</i>	—	<i>1,003.41</i>	<i>32.60</i>
<i>Interest</i>	<i>206.90</i>	<i>288.17</i>	<i>4,074.25</i>	<i>687.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	106.02	3,768.13	4.79
All other	206.90	182.15	306.12	682.84
NON-REVENUE.	\$39,409.81	\$23,546.10	\$66,714.52	\$51,118.26
Offsets to outlays	8,000.00	2,000.00	13,222.13	6,499.60
<i>Departmental</i>	<i>8,000.00</i>	<i>2,000.00</i>	<i>13,222.13</i>	<i>6,499.60</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	27,000.00	18,000.00	41,000.00	38,500.00
<i>Loans, general purposes</i>	<i>9,000.00</i>	—	<i>6,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>18,000.00</i>	<i>18,000.00</i>	<i>35,000.00</i>	<i>38,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	4,182.03	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	<i>4,182.03</i>	—
Refunds	307.12	7.00	50.36	57.38
Agency, trust, and investment	4,102.69	3,539.10	8,260.00	6,061.28
<i>Taxes and licenses for State</i>	<i>1,920.00</i>	<i>2,040.00</i>	<i>3,480.00</i>	<i>2,760.00</i>
<i>Taxes for county</i>	<i>2,182.69</i>	<i>1,353.00</i>	<i>2,509.00</i>	<i>3,137.62</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>146.10</i>	<i>2,471.00</i>	<i>163.66</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$45,838.73	\$32,581.24	\$77,839.40	\$52,980.35
Premiums	—	—	—	—
Municipal indebtedness	27,000.00	18,000.00	41,000.00	38,500.00
Transfers and refunds	307.12	7.00	4,232.39	57.38
Agency, trust, and investment	4,102.69	3,539.10	8,260.00	6,061.28
Total receipts	\$77,248.54	\$54,127.34	\$131,331.79	\$97,599.01
<i>Balance on hand, including funds</i>	<i>1,436.93</i>	<i>1,462.89</i>	<i>12,491.35</i>	<i>4,071.37</i>
GRAND TOTAL	\$78,685.47	\$55,590.23	\$143,823.14	\$101,670.38

Graded According to Population of 1925 — Continued.

PAYMENTS.	Hinsdale POPULATION 1,044	Mendon POPULATION 1,030	Harvard POPULATION 996	New Mariborough POPULATION 991
Maintenance	\$34,743.03	\$30,839.01	\$52,436.34	\$36,452.62
<i>Departmental</i>	<i>34,726.03</i>	<i>30,750.86</i>	<i>51,101.60</i>	<i>36,264.02</i>
General government	1,930.73	3,334.79	3,810.65	1,814.13
Protection of persons and property	560.60	1,491.21	3,166.08	140.38
Health and sanitation	356.97	357.50	2,383.93	2,669.25
Highways	9,964.49	8,371.04	17,849.52	12,770.70
Charities	2,450.34	1,332.31	500.58	2,045.79
Soldiers' benefits	504.00	141.00	48.00	144.00
Schools	18,043.32	14,317.98	17,177.89	15,272.24
Libraries	435.15	655.77	3,798.78	415.99
Recreation	—	37.05	1,341.49	—
Pensions	—	—	—	—
Unclassified	480.43	712.21	1,024.68	991.54
<i>Public service enterprises</i>	<i>—</i>	<i>13.15</i>	<i>23.95</i>	<i>7.75</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	13.15	23.95	7.75
<i>Cemeteries</i>	<i>17.00</i>	<i>75.00</i>	<i>1,310.79</i>	<i>180.85</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	744.83	528.61	734.81	902.37
<i>Loans, general purposes</i>	<i>744.83</i>	<i>528.61</i>	<i>734.81</i>	<i>902.37</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,354.01	4,054.22	29,106.62	13,063.49
<i>Departmental</i>	<i>14,354.01</i>	<i>4,054.22</i>	<i>29,106.62</i>	<i>13,063.49</i>
General government	—	—	—	—
Protection of persons and property	—	1,092.96	—	—
Health and sanitation	—	—	—	—
Highways	14,354.01	2,877.86	27,569.62	12,802.60
Charities	—	—	—	—
Schools	—	83.40	540.00	260.89
Libraries	—	—	997.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	14,000.00	37,000.00	38,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>18,000.00</i>	<i>14,000.00</i>	<i>35,000.00</i>	<i>38,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	4,182.03	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>4,182.03</i>	<i>—</i>
Refunds	307.12	7.00	59.36	57.38
Agency, trust, and investment	4,102.69	3,445.12	7,710.63	6,160.22
<i>Taxes and licenses for State</i>	<i>1,920.00</i>	<i>2,040.00</i>	<i>3,480.00</i>	<i>2,760.00</i>
<i>Taxes for county</i>	<i>2,182.69</i>	<i>1,353.00</i>	<i>2,309.00</i>	<i>3,137.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>52.12</i>	<i>1,921.63</i>	<i>262.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$35,487.86	\$31,367.62	\$53,171.15	\$37,354.99
Permanent debt (except from sinking funds)	2,000.00	—	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,354.01	4,054.22	29,106.62	13,063.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	18,000.00	14,000.00	35,000.00	38,500.00
Transfers (except to sinking funds) and refunds	307.12	7.00	4,232.39	57.38
Agency, trust, and investment	4,102.69	3,445.12	7,710.63	6,160.22
Total payments	\$74,251.68	\$52,873.96	\$131,220.79	\$95,136.08
Balance on hand, including funds	4,433.79	2,716.27	12,602.35	6,534.90
GRAND TOTAL	\$78,685.47	\$55,590.23	\$143,823.14	\$101,670.38

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boylston POPULATION 970	Conway POPULATION 931	East Brookfield POPULATION 929	Sherborn POPULATION 929
REVENUE.	\$52,980.59	\$41,595.22	\$26,921.53	\$63,658.08
General	42,919.68	36,987.94	23,357.75	58,918.78
Taxes	29,752.63	27,199.40	19,591.81	52,391.66
Property, poll, and income	29,658.25	26,368.81	18,809.54	50,605.18
Corporation, bank, etc.	94.38	830.59	782.27	1,786.38
Licenses and permits	5.00	18.00	26.50	9.00
Fines and forfeits	219.33	110.00	305.90	23.00
Grants and gifts	12,942.72	9,660.54	3,433.54	6,495.22
For expenses	12,892.72	9,660.54	3,306.13	6,495.22
For outlays	50.00	—	127.41	—
All other	—	—	—	—
Commercial	10,060.91	4,607.28	3,563.78	4,739.30
Special assessments	254.03	46.00	93.00	460.88
To meet expenses	254.03	46.00	93.00	460.88
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	1,520.12	3,786.47	807.71	1,381.85
General government	29.80	102.00	—	358.00
Protection of persons and property	53.85	—	102.40	98.80
Health and sanitation	—	—	—	—
Highways	1,080.00	935.00	31.50	—
Charities	85.00	1,317.25	417.14	245.75
Soldiers' benefits	256.00	—	192.00	—
Schools	—	1,424.72	—	653.60
Libraries	10.00	—	64.67	25.70
Recreation	—	—	—	—
Unclassified	5.47	7.50	—	—
Public service enterprises	6,682.22	—	2,190.50	—
Electric light	6,682.22	—	—	—
Water	—	—	2,190.50	—
All other	—	—	—	—
Cemeteries	575.15	—	227.00	687.62
Interest	1,029.39	774.81	245.57	2,208.95
On sinking funds	—	—	—	—
On trust and investment funds	495.61	563.45	—	1,072.46
All other	533.78	211.36	245.57	1,136.49
NON-REVENUE.	\$63,074.34	\$25,811.07	\$13,745.94	\$44,272.75
Offsets to outlays	29,013.95	3,000.00	—	4,500.00
Departmental	29,013.95	3,000.00	—	4,500.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	30,000.00	15,000.00	10,000.00	30,000.00
Loans, general purposes	5,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	15,000.00	10,000.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	795.29	2,831.25	135.07	2,245.00
From sinking funds	—	—	—	—
All other	795.29	2,831.25	135.07	2,245.00
Refunds	—	1,161.24	27.87	138.85
Agency, trust, and investment	3,265.10	3,818.58	3,583.00	7,388.90
Taxes and licenses for State	1,440.00	1,800.00	2,040.00	3,000.00
Taxes for county	955.00	2,014.78	1,353.00	2,285.06
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	870.10	3.80	190.00	2,103.84
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$81,994.54	\$44,595.22	\$26,921.53	\$68,158.08
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	15,000.00	10,000.00	30,000.00
Transfers and refunds	795.29	3,992.49	162.94	2,383.85
Agency, trust, and investment	3,265.10	3,818.58	3,583.00	7,388.90
Total receipts	\$116,054.93	\$67,406.29	\$40,667.47	\$107,930.83
Balance on hand, including funds	3,384.87	3,549.14	5,049.75	4,932.52
GRAND TOTAL	\$119,439.80	\$70,955.43	\$45,717.22	\$112,863.35

Graded According to Population of 1925 — Continued.

PAYMENTS.	Boylston POPULATION 970	Conway POPULATION 931	East Brookfield POPULATION 929	Sherborn POPULATION 929
Maintenance	\$45,420.26	\$36,025.76	\$23,770.12	\$50,930.36
<i>Departmental</i>	<i>38,895.90</i>	<i>35,998.76</i>	<i>21,246.90</i>	<i>49,787.78</i>
General government	2,517.36	1,439.76	1,818.71	4,326.60
Protection of persons and property	1,794.07	558.83	1,075.42	3,898.21
Health and sanitation	534.00	478.31	492.17	1,106.80
Highways	10,501.84	13,529.17	6,725.89	17,494.87
Charities	826.34	2,606.46	232.19	589.03
Soldiers' benefits	78.00	—	156.00	72.00
Schools	20,414.03	17,040.27	9,591.50	17,836.30
Libraries	976.19	—	881.61	1,917.78
Recreation	128.25	72.38	—	46.36
Pensions	—	—	—	—
Unclassified	1,125.82	273.58	273.41	2,499.83
<i>Public service enterprises</i>	<i>5,417.68</i>	<i>—</i>	<i>2,391.22</i>	<i>—</i>
Electric light	5,417.68	—	—	—
Water	—	—	2,391.22	—
All other	—	—	—	—
Cemeteries	1,106.68	27.00	132.00	1,142.68
Administration of trust funds	—	—	—	—
Interest	835.63	643.07	226.88	832.31
<i>Loans, general purposes</i>	<i>760.69</i>	<i>643.07</i>	<i>226.88</i>	<i>832.31</i>
Loans, public service enterprises	75.04	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	39,245.30	6,838.06	1,823.43	9,348.49
<i>Departmental</i>	<i>37,751.16</i>	<i>6,838.06</i>	<i>1,823.43</i>	<i>8,123.49</i>
General government	—	—	—	—
Protection of persons and property	100.00	—	1,626.43	—
Health and sanitation	—	—	—	—
Highways	36,385.47	6,838.06	—	7,499.49
Charities	133.00	—	197.00	—
Schools	—	—	—	449.00
Libraries	—	—	—	—
Recreation	—	—	—	175.00
Unclassified	1,132.69	—	—	—
<i>Public service enterprises</i>	<i>1,494.14</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	1,494.14	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	1,225.00
Municipal indebtedness	26,500.00	16,000.00	10,000.00	36,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	1,500.00	—	—	1,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	16,000.00	10,000.00	35,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	795.29	2,831.25	135.07	2,245.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	795.29	2,831.25	135.07	2,245.00
Refunds	—	1,161.24	27.87	138.85
Agency, trust, and investment	3,802.92	4,199.88	3,583.00	7,444.25
<i>Taxes and licenses for State</i>	<i>1,440.00</i>	<i>1,800.00</i>	<i>2,040.00</i>	<i>3,000.00</i>
Taxes for county	955.00	2,014.78	1,353.00	2,285.06
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,407.92	385.10	190.00	2,159.19
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$46,255.89	\$36,668.83	\$23,997.00	\$51,762.67
Permanent debt (except from sinking funds)	1,500.00	—	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	39,245.30	6,838.06	1,823.43	9,348.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	16,000.00	10,000.00	35,000.00
Transfers (except to sinking funds) and refunds	795.29	3,992.49	162.94	2,383.85
Agency, trust, and investment	3,802.92	4,199.88	3,583.00	7,444.25
Total payments	\$116,599.40	\$67,699.26	\$39,566.37	\$106,939.26
Balance on hand, including funds	2,840.40	3,256.17	6,150.85	5,924.09
GRAND TOTAL	\$119,439.80	\$70,955.43	\$45,717.22	\$112,863.35

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashfield POPULATION 919	Gill POPULATION 918	Southampton POPULATION 916	Topsfield POPULATION 915
REVENUE.	\$49,238.60	\$31,796.66	\$29,930.02	\$59,675.01
General	46,264.71	31,427.58	28,331.27	55,442.60
<i>Taxes</i>	<i>33,748.79</i>	<i>22,725.94</i>	<i>16,185.18</i>	<i>54,146.77</i>
Property, poll, and income	33,052.35	22,546.95	16,045.47	50,460.52
Corporation, bank, etc.	696.44	178.99	139.71	3,686.25
<i>Licenses and permits</i>	<i>2.00</i>	<i>2.00</i>	<i>28.00</i>	<i>80.00</i>
<i>Fines and forfeits</i>	<i>20.00</i>	<i>60.70</i>	<i>1,094.81</i>	<i>464.00</i>
<i>Grants and gifts</i>	<i>12,493.92</i>	<i>8,638.94</i>	<i>11,018.18</i>	<i>751.83</i>
For expenses	12,493.92	8,638.94	11,018.18	411.83
For outlays	—	—	—	340.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>5.10</i>	<i>—</i>
Commercial	2,973.89	369.08	1,598.75	4,232.41
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>288.93</i>
To meet expenses	—	—	—	288.93
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>1,765.47</i>	<i>261.57</i>	<i>435.55</i>	<i>1,501.09</i>
General government	534.00	29.00	219.21	160.00
Protection of persons and property	20.00	22.46	—	182.44
Health and sanitation	82.81	—	—	—
Highways	—	176.58	—	54.00
Charities	119.00	8.00	—	—
Soldiers' benefits	48.00	—	144.00	360.00
Schools	955.66	—	52.34	723.62
Libraries	—	15.53	20.00	21.03
Recreation	—	—	—	—
Unclassified	6.00	10.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>12.00</i>	<i>161.00</i>	<i>433.53</i>
<i>Interest</i>	<i>1,208.42</i>	<i>95.51</i>	<i>1,002.20</i>	<i>2,008.86</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,208.42	18.21	1,002.20	1,489.65
All other	—	77.30	—	519.21
NON-REVENUE.	\$35,038.55	\$55,710.15	\$17,587.63	\$62,057.83
Offsets to outlays	7,996.98	17,767.99	—	4,960.04
<i>Departmental</i>	<i>7,996.98</i>	<i>17,767.99</i>	<i>—</i>	<i>4,960.04</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,000.00	34,000.00	12,000.00	45,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>22,000.00</i>	<i>34,000.00</i>	<i>12,000.00</i>	<i>45,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	138.27	—	208.65	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	138.27	—	208.65	—
Refunds	27.54	151.92	—	131.04
Agency, trust, and investment	4,875.76	3,790.24	5,378.98	11,966.75
<i>Taxes and licenses for State</i>	<i>2,280.00</i>	<i>1,680.00</i>	<i>1,680.00</i>	<i>4,680.00</i>
<i>Taxes for county</i>	<i>2,552.06</i>	<i>1,880.46</i>	<i>3,040.38</i>	<i>4,571.08</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>43.70</i>	<i>229.78</i>	<i>658.60</i>	<i>2,715.67</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$57,235.58	\$49,564.65	\$29,930.02	\$64,635.05
Premiums	—	—	—	—
Municipal indebtedness	22,000.00	34,000.00	12,000.00	45,000.00
Transfers and refunds	165.81	151.92	208.65	131.04
Agency, trust, and investment	4,875.76	3,790.24	5,378.98	11,966.75
Total receipts	\$84,277.15	\$87,506.81	\$47,517.65	\$121,732.84
Balance on hand, including funds	8,205.57	1,278.96	2,041.40	1,896.39
GRAND TOTAL	\$92,482.72	\$88,785.77	\$49,559.05	\$123,629.23

Graded According to Population of 1925 — Continued.

PAYMENTS.	Ashfield POPULATION 919	Gill POPULATION 918	Southampton POPULATION 916	Topsfield POPULATION 915
Maintenance	\$39,690.35	\$25,829.97	\$28,113.18	\$54,179.84
<i>Departmental</i>	<i>39,690.35</i>	<i>25,767.42</i>	<i>27,836.66</i>	<i>53,128.80</i>
General government	2,583.46	1,545.40	1,637.03	4,345.02
Protection of persons and property	604.07	308.21	1,262.44	2,111.84
Health and sanitation	1,806.00	411.25	436.00	1,309.05
Highways	12,994.73	8,516.78	9,181.80	17,628.58
Charities	257.27	875.25	1,126.21	3,042.09
Soldiers' benefits	48.00	—	144.00	472.00
Schools	20,045.86	13,226.42	12,832.14	21,860.36
Libraries	200.00	605.11	610.26	603.59
Recreation	100.00	—	107.18	693.07
Pensions	—	—	—	—
Unclassified	1,050.96	269.00	499.60	1,063.20
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>72.55</i>	<i>276.52</i>	<i>1,001.04</i>
Administration of trust funds	—	—	—	50.00
Interest	563.89	544.57	317.47	1,537.23
<i>Loans, general purposes</i>	<i>563.89</i>	<i>544.57</i>	<i>317.47</i>	<i>1,537.23</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,106.54	18,482.17	70.00	1,966.47
<i>Departmental</i>	<i>15,106.54</i>	<i>18,482.17</i>	<i>70.00</i>	<i>1,610.54</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	1,022.35
Health and sanitation	—	—	—	—
Highways	14,689.89	18,436.02	70.00	448.99
Charities	—	—	—	—
Schools	416.65	46.15	—	139.20
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>355.93</i>
Municipal indebtedness	24,000.00	36,000.00	13,220.00	51,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>3,220.00</i>	<i>16,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>24,000.00</i>	<i>36,000.00</i>	<i>10,000.00</i>	<i>45,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	138.27	—	208.65	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>138.27</i>	<i>—</i>	<i>208.65</i>	<i>—</i>
Refunds	27.54	151.92	—	131.04
Agency, trust, and investment	5,945.91	3,808.45	5,378.98	12,217.80
<i>Taxes and licenses for State</i>	<i>2,280.00</i>	<i>1,680.00</i>	<i>1,680.00</i>	<i>4,680.00</i>
<i>Taxes for county</i>	<i>2,552.06</i>	<i>1,880.46</i>	<i>3,040.38</i>	<i>4,571.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,113.85</i>	<i>247.99</i>	<i>658.60</i>	<i>2,966.72</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$40,254.24	\$26,374.54	\$28,430.65	\$55,717.07
Permanent debt (except from sinking funds)	—	—	3,220.00	16,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,106.54	18,482.17	70.00	1,966.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	24,000.00	36,000.00	10,000.00	45,000.00
Transfers (except to sinking funds) and refunds	165.81	151.92	208.65	131.04
Agency, trust, and investment	5,945.91	3,808.45	5,378.98	12,217.80
Total payments	\$85,472.50	\$84,817.08	\$47,308.28	\$121,032.38
<i>Balance on hand, including funds</i>	<i>7,010.22</i>	<i>3,968.69</i>	<i>2,250.77</i>	<i>2,596.85</i>
GRAND TOTAL	\$92,482.72	\$88,785.77	\$49,559.05	\$123,629.23

¹ Includes \$4,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashby POPULATION 907	Bernardston POPULATION 844	Brimfield POPULATION 840	Royalston POPULATION 821
REVENUE.	\$43,972.97	\$37,200.89	\$51,098.79	\$34,799.55
General	39,171.59	31,202.29	40,696.36	31,329.62
<i>Taxes</i>	<i>29,142.32</i>	<i>22,600.63</i>	<i>26,759.56</i>	<i>23,231.04</i>
Property, poll, and income	27,765.44	22,259.64	25,999.82	20,482.07
Corporation, bank, etc.	1,376.88	340.99	759.74	2,748.97
<i>Licenses and permits</i>	<i>17.00</i>	<i>7.00</i>	<i>2.00</i>	<i>19.75</i>
<i>Fines and forfeits</i>	<i>4.44</i>	<i>20.00</i>	<i>594.75</i>	<i>225.40</i>
<i>Grants and gifts</i>	<i>10,007.83</i>	<i>8,574.66</i>	<i>13,340.05</i>	<i>7,853.43</i>
For expenses	10,007.83	8,574.66	13,340.05	7,803.43
For outlays	—	—	—	50.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	4,801.38	5,998.60	10,402.43	3,469.93
<i>Special assessments</i>	<i>172.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	172.80	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>792.00</i>	<i>2,555.14</i>	<i>9,194.07</i>	<i>923.61</i>
General government	54.00	110.00	125.50	139.80
Protection of persons and property	315.04	23.03	108.94	40.00
Health and sanitation	—	—	—	—
Highways	200.00	102.52	542.13	34.48
Charities	—	—	2,938.70	26.13
Soldiers' benefits	216.00	—	96.00	102.00
Schools	2.00	1,888.18	5,339.78	489.80
Libraries	4.96	65.17	2.05	1.00
Recreation	—	—	20.55	—
Unclassified	—	396.24	20.42	.40
<i>Public service enterprises</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>22.12</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	300.00	—	—	22.12
<i>Cemeteries</i>	<i>776.40</i>	<i>—</i>	<i>207.48</i>	<i>215.25</i>
<i>Interest</i>	<i>2,760.18</i>	<i>3,413.46</i>	<i>1,000.88</i>	<i>2,303.95</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,968.18	3,236.35	648.64	1,805.34
All other	792.00	177.11	352.24	503.61
NON-REVENUE.	\$27,187.29	\$22,930.92	\$39,007.16	\$24,673.83
Offsets to outlays	2,000.00	—	2,203.27	2,000.00
<i>Departmental</i>	<i>2,000.00</i>	<i>—</i>	<i>2,203.27</i>	<i>2,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	15,057.99	30,000.00	18,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>14,900.00</i>	<i>30,000.00</i>	<i>18,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>157.99</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	3,144.16	740.19	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>3,144.16</i>	<i>740.19</i>	<i>—</i>
Refunds	11.52	323.42	—	59.19
Agency, trust, and investment	5,175.77	4,405.35	6,063.70	4,614.64
<i>Taxes and licenses for State</i>	<i>2,160.00</i>	<i>1,680.00</i>	<i>2,400.00</i>	<i>2,400.00</i>
<i>Taxes for county</i>	<i>1,645.24</i>	<i>1,880.47</i>	<i>1,837.83</i>	<i>1,592.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,370.53</i>	<i>844.88</i>	<i>1,826.87</i>	<i>622.64</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$45,972.97	\$37,200.89	\$53,302.06	\$36,799.55
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	15,057.99	30,000.00	18,000.00
Transfers and refunds	11.52	3,467.58	740.19	59.19
Agency, trust, and investment	5,175.77	4,405.35	6,063.70	4,614.64
Total receipts	\$71,160.26	\$60,131.81	\$90,105.95	\$59,473.38
<i>Balance on hand, including funds</i>	<i>5,956.20</i>	<i>1,340.55</i>	<i>4,166.13</i>	<i>13,427.78</i>
GRAND TOTAL	\$77,116.46	\$61,472.36	\$94,272.08	\$72,901.16

Graded According to Population of 1925 — Continued.

PAYMENTS.	Ashby POPULATION 907	Bernardston POPULATION 844	Brimfield POPULATION 840	Royalston POPULATION 821
Maintenance	\$40,851.51	\$32,374.25	\$48,074.12	\$36,561.24
<i>Departmental</i>	<i>39,891.84</i>	<i>32,366.25</i>	<i>47,528.04</i>	<i>36,202.67</i>
General government	1,942.14	2,731.82	3,261.36	1,737.92
Protection of persons and property	2,073.62	548.90	1,223.08	2,160.67
Health and sanitation	875.61	902.41	592.46	1,033.41
Highways	11,297.29	7,572.15	10,602.52	12,221.58
Charities	463.08	844.15	1,393.52	2,049.28
Soldiers' benefits	234.00	—	138.00	132.00
Schools	21,456.19	17,561.37	28,437.35	14,832.36
Libraries	692.34	1,010.29	824.49	399.85
Recreation	90.00	750.99	150.31	24.60
Pensions	—	—	—	—
Unclassified	767.57	444.17	844.95	1,611.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>.50</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	.50
<i>Cemeteries</i>	<i>959.67</i>	<i>—</i>	<i>546.08</i>	<i>338.07</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>8.00</i>	<i>—</i>	<i>20.00</i>
Interest	1,366.49	468.13	614.86	493.67
<i>Loans, general purposes</i>	<i>1,366.49</i>	<i>468.13</i>	<i>614.86</i>	<i>493.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,195.00	2,433.15	3,217.27	7,798.43
<i>Departmental</i>	<i>3,195.00</i>	<i>2,433.15</i>	<i>3,131.72</i>	<i>7,798.43</i>
General government	—	—	—	—
Protection of persons and property	195.00	2,352.50	—	4,615.00
Health and sanitation	—	—	—	—
Highways	3,000.00	—	2,806.42	2,726.85
Charities	—	—	—	—
Schools	—	80.65	86.80	123.00
Libraries	—	—	—	333.58
Recreation	—	—	188.50	—
Unclassified	—	—	50.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>85.55</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	85.55	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	21,200.00	14,615.50	25,000.00	18,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,200.00</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>12,900.00</i>	<i>25,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years</i>	<i>215.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	3,144.16	740.19	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>3,144.16</i>	<i>740.19</i>	<i>—</i>
Refunds	11.52	323.42	—	59.19
Agency, trust, and investment	5,216.27	4,548.22	7,972.15	4,614.64
<i>Taxes and licenses for State</i>	<i>2,160.00</i>	<i>1,680.00</i>	<i>2,400.00</i>	<i>2,400.00</i>
<i>Taxes for county</i>	<i>1,645.24</i>	<i>1,880.47</i>	<i>1,837.83</i>	<i>1,593.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,411.03</i>	<i>987.75</i>	<i>5,734.32</i>	<i>622.64</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$42,218.00	\$32,842.38	\$48,688.98	\$37,054.91
Permanent debt (except from sinking funds)	1,200.00	1,500.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,195.00	2,433.15	3,217.27	7,798.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	13,115.50	25,000.00	18,000.00
Transfers (except to sinking funds) and refunds	11.52	3,467.58	740.19	59.19
Agency, trust, and investment	5,216.27	4,548.22	7,972.15	4,614.64
Total payments	\$71,840.79	\$57,906.83	\$85,618.59	\$67,527.17
<i>Balance on hand, including funds</i>	<i>5,275.67</i>	<i>3,565.53</i>	<i>8,653.49</i>	<i>5,373.99</i>
GRAND TOTAL	\$77,116.46	\$61,472.36	\$94,272.08	\$72,901.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Charlemon POPULATION 820	Granby POPULATION 810	Bolton POPULATION 801	Wellfleet POPULATION 786
REVENUE.	\$33,712.17	\$37,560.99	\$37,565.45	\$43,271.87
General	27,370.00	35,793.58	32,394.37	40,364.90
Taxes	18,704.22	26,349.75	23,645.23	35,027.44
Property, poll, and income	18,444.44	25,912.48	23,508.29	34,689.75
Corporation, bank, etc.	259.78	337.27	186.94	337.69
Licenses and permits	168.00	663.00	4.00	84.00
Fines and forfeits	—	59.00	110.00	45.00
Grants and gifts	8,477.39	8,821.83	8,635.14	5,208.46
For expenses	8,477.39	8,821.83	8,635.14	5,208.46
For outlays	—	—	—	—
All other	20.39	—	—	—
Commercial	6,342.17	1,767.41	5,171.08	2,906.97
Special assessments	—	—	11.50	197.15
To meet expenses	—	—	11.50	197.15
To meet outlays	—	—	—	—
Privileges	—	—	—	255.00
Departmental	6,026.35	601.85	3,646.91	1,355.82
General government	623.00	—	270.84	—
Protection of persons and property	5.00	33.28	202.48	716.85
Health and sanitation	141.43	—	—	—
Highways	126.33	18.50	1,983.55	—
Charities	—	—	316.92	—
Soldiers' benefits	—	72.00	195.00	276.00
Schools	5,114.31	469.07	637.97	251.68
Libraries	16.28	9.00	40.15	109.29
Recreation	—	—	—	—
Unclassified	—	—	—	2.00
Public service enterprises	—	—	29.05	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	29.05	—
Cemeteries	—	311.97	252.10	792.00
Interest	315.82	855.59	1,231.52	307.00
On sinking funds	—	—	—	—
On trust and investment funds	240.32	325.01	862.77	42.50
All other	75.50	528.58	368.75	264.50
NON-REVENUE.	\$10,524.94	\$26,489.04	\$17,574.18	\$26,672.73
Offsets to outlays	1,999.96	—	500.00	282.00
Departmental	1,999.96	—	500.00	282.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	3,000.00	20,000.00	10,500.00	17,500.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,000.00	20,000.00	10,500.00	17,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,436.00	38.27	—	438.17
From sinking funds	—	—	—	—
All other	1,436.00	38.27	—	438.17
Refunds	19.65	229.41	3.86	21.44
Agency, trust, and investment	4,069.33	6,221.36	6,570.32	8,431.12
Taxes and licenses for State	1,920.33	1,920.00	1,680.00	2,040.00
Taxes for county	2,149.00	3,474.72	1,115.00	4,732.14
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	826.64	3,775.32	1,658.98
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$35,712.13	\$37,560.99	\$38,065.45	\$43,553.87
Premiums	—	—	—	—
Municipal indebtedness	3,000.00	20,000.00	10,500.00	17,500.00
Transfers and refunds	1,455.65	267.68	3.86	459.61
Agency, trust, and investment	4,069.33	6,221.36	6,570.32	8,431.12
Total receipts	\$44,237.11	\$64,050.03	\$55,139.63	\$69,944.60
Balance on hand, including funds	11,567.08	3,858.66	15,356.39	289.55
GRAND TOTAL	\$55,804.19	\$67,908.69	\$70,496.02	\$70,234.15

Graded According to Population of 1925 — Continued.

PAYMENTS.	Charlemont POPULATION 820	Granby POPULATION 810	Bolton POPULATION 801	Wellfleet POPULATION 786
Maintenance	\$31,073.11	\$33,565.85	\$35,173.26	\$36,606.33
<i>Departmental</i>	<i>31,056.11</i>	<i>33,215.61</i>	<i>34,731.11</i>	<i>35,794.33</i>
General government	2,156.39	1,843.79	2,480.11	3,521.00
Protection of persons and property	253.24	400.46	1,552.30	2,405.86
Health and sanitation	1,256.99	981.00	309.88	2,517.01
Highways	8,185.62	10,856.05	11,024.45	10,023.23
Charities	263.25	326.75	2,151.20	1,132.97
Soldiers' benefits	—	72.00	204.00	234.00
Schools	18,505.57	17,507.59	15,654.39	14,498.43
Libraries	231.06	654.85	715.30	635.91
Recreation	—	7.00	5.00	66.71
Pensions	—	—	—	—
Unclassified	203.99	566.12	634.48	759.21
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>18.30</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	18.30	—
<i>Cemeteries</i>	<i>17.00</i>	<i>350.24</i>	<i>398.85</i>	<i>812.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>25.00</i>	<i>—</i>
Interest	62.84	539.22	370.33	392.09
<i>Loans, general purposes</i>	<i>62.84</i>	<i>539.22</i>	<i>370.33</i>	<i>392.09</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,763.05	642.68	905.49	2,512.71
<i>Departmental</i>	<i>3,763.05</i>	<i>642.68</i>	<i>905.49</i>	<i>2,512.71</i>
General government	230.20	—	289.00	100.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,229.90	—	346.14	186.92
Charities	—	—	—	—
Schools	302.95	642.68	15.35	1,654.48
Libraries	—	—	—	—
Recreation	—	—	—	24.41
Unclassified	—	—	255.00	546.90
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,000.00	20,000.00	17,700.00	18,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>20,000.00</i>	<i>17,500.00</i>	<i>17,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,436.00	38.27	—	438.17
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,436.00</i>	<i>38.27</i>	<i>—</i>	<i>438.17</i>
Refunds	19.65	229.41	3.86	21.44
Agency, trust, and investment	4,151.12	6,025.35	6,532.76	8,907.14
<i>Taxes and licenses for State</i>	<i>1,920.33</i>	<i>1,920.00</i>	<i>1,680.00</i>	<i>2,040.00</i>
<i>Taxes for county</i>	<i>2,149.60</i>	<i>3,474.72</i>	<i>1,115.00</i>	<i>4,732.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>81.79</i>	<i>630.63</i>	<i>3,737.76</i>	<i>2,135.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$31,135.95	\$34,105.07	\$35,543.59	\$36,998.42
Permanent debt (except from sinking funds)	—	—	200.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,763.05	642.68	905.49	2,512.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	20,000.00	17,500.00	17,500.00
Transfers (except to sinking funds) and refunds	1,455.65	267.68	3.86	459.61
Agency, trust, and investment	4,151.12	6,025.35	6,532.76	8,907.14
Total payments	\$43,505.77	\$61,040.78	\$60,685.70	\$66,877.88
Balance on hand, including funds	12,298.42	6,867.91	9,810.32	3,356.27
GRAND TOTAL	\$55,804.19	\$67,908.69	\$70,496.02	\$70,234.15

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Becket POPULATION 778	Brewster POPULATION 774	Princeton POPULATION 773	Enfield POPULATION 749
REVENUE.	\$28,547.24	\$42,605.83	\$61,375.37	\$29,928.81
General	25,735.84	39,597.21	50,547.91	27,265.01
<i>Taxes</i>	<i>20,366.88</i>	<i>35,674.43</i>	<i>40,505.80</i>	<i>20,295.55</i>
Property, poll, and income	19,512.76	35,338.00	40,032.44	19,693.21
Corporation, bank, etc.	554.12	336.43	473.36	602.34
<i>Licenses and permits</i>	<i>53.00</i>	<i>61.00</i>	<i>22.00</i>	<i>29.00</i>
<i>Fines and forfeits</i>	<i>755.90</i>	<i>15.00</i>	<i>80.50</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>4,558.46</i>	<i>3,346.78</i>	<i>9,939.61</i>	<i>6,890.46</i>
For expenses	4,558.46	3,750.53	9,939.61	6,890.46
For outlays	—	96.25	—	—
All other	1.60	—	—	—
Commercial	2,811.40	3,008.62	10,827.46	2,663.80
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>4.39</i>	<i>—</i>
To meet expenses	—	—	4.39	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>2,186.61</i>	<i>2,616.01</i>	<i>1,183.04</i>	<i>2,367.89</i>
General government	—	386.63	202.00	224.00
Protection of persons and property	—	491.51	332.48	29.91
Health and sanitation	—	638.10	—	—
Highways	—	10.00	15.00	188.85
Charities	—	338.70	230.76	—
Soldiers' benefits	216.00	72.00	72.00	300.00
Schools	1,970.61	660.07	330.80	1,625.13
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	19.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>8,247.82</i>	<i>99.00</i>
Electric light	—	—	8,247.82	—
Water	—	—	—	99.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>307.00</i>	<i>—</i>	<i>237.10</i>	<i>125.10</i>
<i>Interest</i>	<i>317.79</i>	<i>392.61</i>	<i>1,156.11</i>	<i>71.81</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	715.74	71.81
All other	317.79	392.61	439.37	—
NON-REVENUE.	\$23,292.50	\$30,737.59	\$63,776.63	\$41,943.40
Offsets to outlays	—	1,680.00	16,050.00	9,000.00
<i>Departmental</i>	<i>—</i>	<i>1,680.00</i>	<i>16,050.00</i>	<i>9,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	18,391.17	21,000.00	43,000.00	28,619.58
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>17,850.00</i>	<i>21,000.00</i>	<i>43,000.00</i>	<i>23,981.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>541.17</i>	<i>—</i>	<i>—</i>	<i>2,138.58</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	631.00	—	45.72	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	631.00	—	45.72	—
Refunds	104.86	25.63	55.44	1.68
Agency, trust, and investment	4,165.47	8,031.96	4,625.47	4,322.14
<i>Taxes and licenses for State</i>	<i>1,801.47</i>	<i>2,400.00</i>	<i>2,280.00</i>	<i>1,440.00</i>
<i>Taxes for county</i>	<i>2,046.27</i>	<i>5,567.22</i>	<i>1,513.00</i>	<i>2,606.04</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>317.73</i>	<i>64.74</i>	<i>832.47</i>	<i>276.10</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$28,547.24	\$44,285.83	\$77,425.37	\$38,928.81
Premiums	—	—	—	—
Municipal indebtedness	18,391.17	21,000.00	43,000.00	28,619.58
Transfers and refunds	735.86	25.63	101.16	1.68
Agency, trust, and investment	4,165.47	8,031.96	4,625.47	4,322.14
Total receipts	\$51,839.74	\$73,343.42	\$125,152.00	\$71,872.21
Balance on hand, including funds	3,181.15	16,690.82	1,557.69	535.72
GRAND TOTAL	\$55,020.89	\$90,034.24	\$126,709.69	\$72,407.93

Graded According to Population of 1925 — Continued.

PAYMENTS.	Becket POPULATION 778	Brewster POPULATION 774	Princeton POPULATION 773	Enfield POPULATION 749
Maintenance	\$31,473.84	\$32,578.80	\$46,834.10	\$28,478.54
<i>Departmental</i>	<i>30,621.37</i>	<i>32,578.80</i>	<i>41,712.56</i>	<i>23,144.57</i>
General government	1,641.05	2,869.55	1,766.15	1,609.26
Protection of persons and property	555.19	2,346.56	1,777.57	552.26
Health and sanitation	499.50	2,250.31	805.75	292.07
Highways	12,599.74	7,867.39	14,834.62	11,356.43
Charities	440.49	3,368.27	1,118.12	554.55
Soldiers' benefits	192.00	72.00	72.00	224.00
Schools	14,066.40	12,785.78	19,337.75	12,394.37
Libraries	200.00	200.00	928.56	290.19
Recreation	—	125.36	25.00	26.50
Pensions	—	—	—	—
Unclassified	427.00	693.58	1,047.04	814.94
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,563.77</i>	<i>27.00</i>
Electric light	—	—	4,563.77	—
Water	—	—	—	27.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>852.47</i>	<i>—</i>	<i>557.77</i>	<i>306.97</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	290.85	1,484.42	1,871.17	648.28
<i>Loans, general purposes</i>	<i>290.85</i>	<i>1,484.42</i>	<i>1,416.17</i>	<i>648.28</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>455.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,499.19	20,566.39	22,941.32	14,298.41
<i>Departmental</i>	<i>2,499.19</i>	<i>20,566.39</i>	<i>20,196.76</i>	<i>14,298.41</i>
General government	—	977.87	—	—
Protection of persons and property	1,399.19	192.50	—	—
Health and sanitation	—	—	—	—
Highways	1,100.00	—	19,960.76	14,298.41
Charities	—	—	236.00	—
Schools	—	19,396.02	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,744.56</i>	<i>—</i>
Electric light	—	—	2,744.56	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	14,920.30	23,000.00	48,800.00	23,981.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>5,800.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>14,650.00</i>	<i>21,000.00</i>	<i>43,000.00</i>	<i>23,981.00</i>
<i>Warrants or orders, previous years</i>	<i>270.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	631.00	—	45.72	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>631.00</i>	<i>—</i>	<i>45.72</i>	<i>—</i>
Refunds	104.86	25.63	55.44	1.68
Agency, trust, and investment	4,113.74	8,031.96	4,861.39	4,268.14
<i>Taxes and licenses for State</i>	<i>1,801.47</i>	<i>2,400.00</i>	<i>2,280.00</i>	<i>1,440.00</i>
<i>Taxes for county</i>	<i>2,046.27</i>	<i>5,567.22</i>	<i>1,513.00</i>	<i>2,606.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>266.00</i>	<i>64.74</i>	<i>1,068.39</i>	<i>222.10</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$31,764.69	\$34,063.22	\$48,705.27	\$29,126.82
Permanent debt (except from sinking funds)	—	2,000.00	5,800.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,499.19	20,566.39	22,941.32	14,298.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	14,920.30	21,000.00	43,000.00	23,981.00
Transfers (except to sinking funds) and refunds	735.86	25.63	101.16	1.68
Agency, trust, and investment	4,113.74	8,031.96	4,861.39	4,268.14
Total payments	\$54,033.78	\$85,687.20	\$125,409.14	\$71,676.05
Balance on hand, including funds	987.11	4,347.04	1,300.55	731.88
GRAND TOTAL	\$55,020.89	\$90,034.24	\$126,709.69	\$72,407.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 672	Leverett POPULATION 664	Dana POPULATION 657	Hampden POPULATION 632
REVENUE.	\$47,227.65	\$23,484.11	\$32,442.78	\$31,171.93
General	44,791.88	22,995.14	26,306.58	29,153.06
<i>Taxes</i>	<i>36,089.41</i>	<i>13,322.71</i>	<i>17,877.71</i>	<i>19,247.59</i>
Property, poll, and income	35,258.56	12,964.90	17,426.55	18,983.73
Corporation, bank, etc.	830.85	357.81	451.16	263.86
<i>Licenses and permits</i>	<i>11.00</i>	<i>—</i>	<i>15.00</i>	<i>—</i>
<i>Fines and forfeits</i>	<i>21.09</i>	<i>30.00</i>	<i>27.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>8,670.38</i>	<i>9,642.43</i>	<i>8,386.87</i>	<i>9,905.47</i>
For expenses	8,670.38	9,636.93	8,386.87	9,808.57
For outlays	—	5.50	—	96.90
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	2,435.77	488.97	6,136.20	2,018.87
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>57.94</i>	<i>—</i>
To meet expenses	—	—	57.94	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>950.36</i>	<i>379.28</i>	<i>2,083.08</i>	<i>1,620.69</i>
General government	91.09	—	22.00	35.00
Protection of persons and property	36.93	71.28	97.43	19.23
Health and sanitation	56.50	—	30.75	—
Highways	5.00	—	37.48	436.53
Charities	—	—	224.66	124.29
Soldiers' benefits	84.00	180.00	576.00	144.00
Schools	676.84	128.00	1,080.64	859.34
Libraries	—	—	14.12	2.20
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>29.20</i>	<i>—</i>	<i>3,472.78</i>	<i>—</i>
Electric light	—	—	3,472.78	—
Water	—	—	—	—
All other	29.20	—	—	—
<i>Cemeteries</i>	<i>213.00</i>	<i>—</i>	<i>155.98</i>	<i>14.00</i>
<i>Interest</i>	<i>1,243.21</i>	<i>109.69</i>	<i>366.42</i>	<i>384.28</i>
On sinking funds	—	—	—	—
On trust and investment funds	871.06	—	—	95.70
All other	372.15	109.69	366.42	288.58
NON-REVENUE.	\$40,775.55	\$11,298.54	\$30,731.79	\$33,561.59
Offsets to outlays	7,500.00	1,988.40	9,200.00	12,000.00
<i>Departmental</i>	<i>7,500.00</i>	<i>1,988.40</i>	<i>5,000.00</i>	<i>12,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,200.00</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	7,000.00	18,500.00	19,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>7,000.00</i>	<i>18,500.00</i>	<i>19,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,862.18	—	—	80.65
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,862.18	—	—	80.65
Refunds	75.39	11.27	205.81	159.10
Agency, trust, and investment	11,337.98	2,288.87	2,825.98	2,321.84
<i>Taxes and licenses for State</i>	<i>3,000.00</i>	<i>1,080.00</i>	<i>1,440.00</i>	<i>1,200.00</i>
<i>Taxes for county</i>	<i>1,990.00</i>	<i>1,208.87</i>	<i>955.00</i>	<i>918.91</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,347.98</i>	<i>—</i>	<i>430.98</i>	<i>202.93</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$54,727.65	\$25,482.51	\$41,642.78	\$43,171.93
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	7,000.00	18,500.00	19,000.00
Transfers and refunds	1,937.57	11.27	205.81	239.75
Agency, trust, and investment	11,337.98	2,288.87	2,825.98	2,321.84
Total receipts	\$88,003.20	\$34,782.65	\$63,174.57	\$64,733.52
Balance on hand, including funds	5,871.92	2,453.43	5,787.49	5,579.21
GRAND TOTAL	\$93,875.12	\$37,236.08	\$68,962.06	\$70,312.73

Graded According to Population of 1925 — Continued.

PAYMENTS.	Petersham POPULATION 672	Leverett POPULATION 664	Dana POPULATION 657	Hampden POPULATION 632
Maintenance	\$42,032.79	\$23,737.82	\$28,602.89	\$26,213.73
<i>Departmental</i>	41,440.23	23,667.82	23,831.55	26,102.33
General government	2,189.65	991.03	1,207.43	1,099.67
Protection of persons and property	909.90	405.78	590.66	286.17
Health and sanitation	2,210.74	397.68	522.62	522.63
Highways	14,842.59	6,524.47	5,780.17	6,608.62
Charities	353.00	676.48	648.91	—
Soldiers' benefits	42.00	112.00	1,163.00	774.00
Schools	19,622.74	13,976.29	12,881.94	15,373.23
Libraries	246.87	354.43	476.54	562.08
Recreation	241.74	—	—	56.50
Pensions	—	—	—	—
Unclassified	781.00	229.66	560.28	819.43
<i>Public service enterprises</i>	—	—	4,361.24	—
Electric light	—	—	4,361.24	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	592.56	70.00	410.10	111.40
<i>Administration of trust funds</i>	—	—	—	—
Interest	420.27	177.23	1,620.67	526.10
<i>Loans, general purposes</i>	420.27	177.23	943.29	526.10
<i>Loans, public service enterprises</i>	—	—	677.38	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	11,073.56	2,610.61	6,890.54	16,736.03
<i>Departmental</i>	11,073.56	2,610.61	6,890.54	16,736.03
General government	—	—	—	—
Protection of persons and property	694.57	112.61	505.57	—
Health and sanitation	—	—	—	—
Highways	10,197.86	2,498.00	6,035.30	16,736.03
Charities	—	—	140.00	—
Schools	—	—	209.67	—
Libraries	—	—	—	—
Recreation	181.13	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	20,600.00	7,000.00	23,600.00	20,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	1,510.00	500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	20,000.00	7,000.00	18,500.00	20,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,862.18	—	—	80.65
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,862.18	—	—	80.65
Refunds	75.39	11.27	205.81	159.10
Agency, trust, and investment	12,714.92	2,288.87	2,825.98	2,320.89
<i>Taxes and licenses for State</i>	3,000.00	1,080.00	1,440.00	1,200.00
<i>Taxes for county</i>	1,990.00	1,208.87	955.00	918.91
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,724.92	—	430.98	201.98
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$42,453.06	\$23,915.05	\$30,223.56	\$26,739.83
Permanent debt (except from sinking funds)	—	—	1,510.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,073.56	2,610.61	6,890.54	16,736.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	7,000.00	18,500.00	20,000.00
Transfers (except to sinking funds) and refunds	1,937.57	11.27	205.81	239.75
Agency, trust, and investment	12,714.92	2,288.87	2,825.98	2,320.89
Total payments	\$88,179.11	\$35,825.80	\$63,745.89	\$66,536.50
<i>Balance on hand, including funds</i>	5,696.01	1,410.28	5,216.17	3,776.23
GRAND TOTAL	\$93,875.12	\$37,236.08	\$68,962.06	\$70,312.73

¹ Includes \$4,175 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Richmond POPULATION 619	Halifax POPULATION 614	Granville POPULATION 609	Paxton POPULATION 591
REVENUE.	\$30,230.26	\$34,204.88	\$33,710.06	\$41,114.74
General	29,272.83	31,538.27	31,182.03	31,014.84
Taxes	21,859.44	25,065.38	20,023.84	23,263.49
Property, poll, and income	20,536.93	23,651.99	19,437.40	23,192.65
Corporation, bank, etc.	1,322.51	1,413.39	586.44	70.84
Licenses and permits	18.00	27.00	10.00	12.50
Fines and forfeits	3.05	66.00	4.40	—
Grants and gifts	7,392.34	6,379.89	11,143.79	7,738.85
For expenses	7,370.97	6,354.39	11,143.79	7,238.85
For outlays	21.37	25.50	—	500.00
All other	—	—	—	—
Commercial	957.43	2,666.61	2,528.03	10,099.90
Special assessments	—	751.50	—	93.18
To meet expenses	—	751.50	—	93.18
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	472.75	1,097.78	2,294.94	934.89
General government	56.92	187.50	4.00	174.12
Protection of persons and property	17.86	30.70	91.63	15.77
Health and sanitation	—	96.20	—	200.00
Highways	119.67	9.09	128.25	273.00
Charities	—	78.00	—	—
Soldiers' benefits	60.00	48.00	120.00	168.00
Schools	212.85	639.82	1,951.06	84.00
Libraries	5.45	8.47	—	20.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	7,425.71
Electric light	—	—	—	7,425.71
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	169.85	105.50	—	156.00
Interest	314.83	711.83	233.09	1,490.12
On sinking funds	—	—	—	—
On trust and investment funds	79.88	—	—	813.01
All other	234.95	711.83	233.09	677.11
NON-REVENUE.	\$18,808.20	\$37,276.33	\$22,607.83	\$36,550.57
Offsets to outlays	3,725.68	7,500.74	8,000.00	13,028.60
Departmental	3,725.68	7,500.74	8,000.00	13,028.60
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	12,000.00	25,000.00	12,000.00	19,000.00
Loans, general purposes	—	3,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	12,000.00	22,000.00	12,000.00	19,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	—	1,050.43
From sinking funds	—	—	—	—
All other	—	—	—	1,050.43
Refunds	5.50	13.65	65.13	75.67
Agency, trust, and investment	3,077.02	4,761.94	2,542.70	3,395.87
Taxes and licenses for State	1,440.00	2,160.00	1,440.00	1,560.00
Taxes for county	1,637.02	2,404.55	1,102.70	1,035.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	197.39	—	800.87
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$33,955.94	\$41,705.62	\$41,710.06	\$54,143.34
Premiums	—	—	—	—
Municipal indebtedness	12,000.00	25,000.00	12,000.00	19,000.00
Transfers and refunds	5.50	13.65	65.13	1,126.10
Agency, trust, and investment	3,077.02	4,761.94	2,542.70	3,395.87
Total receipts	\$49,038.46	\$71,481.21	\$56,317.89	\$77,665.31
Balance on hand, including funds	107.63	2,519.01	1,885.08	4,115.49
GRAND TOTAL	\$49,146.09	\$74,000.22	\$58,202.97	\$81,780.80

Graded According to Population of 1925 — Continued.

PAYMENTS.	Richmond POPULATION 619	Halifax POPULATION 614	Granville POPULATION 609	Paxton POPULATION 591
Maintenance	\$24,025.08	\$28,702.62	\$26,352.86	\$33,355.07
<i>Departmental</i>	<i>23,680.63</i>	<i>28,525.12</i>	<i>26,352.86</i>	<i>26,626.48</i>
General government	1,488.25	2,772.84	1,305.18	2,098.43
Protection of persons and property	524.39	1,977.27	607.45	651.32
Health and sanitation	1,045.55	1,005.74	415.22	265.00
Highways	8,514.00	7,519.62	9,962.22	7,741.26
Charities	—	1,034.85	621.48	56.30
Soldiers' benefits	55.00	36.00	120.00	318.00
Schools	11,180.20	13,494.32	12,249.74	13,115.26
Libraries	288.28	345.54	547.08	101.95
Recreation	—	29.99	—	161.00
Pensions	—	—	—	—
Unclassified	584.96	308.95	524.49	2,117.96
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,380.23</i>
Electric light	—	—	—	6,380.23
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>344.45</i>	<i>177.50</i>	<i>—</i>	<i>204.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>144.36</i>
Interest	676.53	638.50	378.34	585.82
<i>Loans, general purposes</i>	<i>676.53</i>	<i>638.50</i>	<i>378.34</i>	<i>585.82</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,096.38	12,818.94	9,989.16	22,144.20
<i>Departmental</i>	<i>8,096.38</i>	<i>12,818.94</i>	<i>9,989.16</i>	<i>19,832.83</i>
General government	1,448.32	—	—	90.00
Protection of persons and property	80.25	108.00	—	—
Health and sanitation	—	—	—	—
Highways	6,267.81	12,710.94	9,800.16	19,552.08
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	190.75
Unclassified	300.00	—	189.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,311.37</i>
Electric light	—	—	—	2,311.37
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,000.00	24,500.00	12,250.00	9,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>500.00</i>	<i>250.00</i>	<i>800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>24,000.00</i>	<i>12,000.00</i>	<i>9,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	1,050.43
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,050.43</i>
Refunds	5.50	13.65	65.13	75.67
Agency, trust, and investment	3,077.02	4,761.94	2,542.70	3,391.65
<i>Taxes and licenses for State</i>	<i>1,440.00</i>	<i>2,160.00</i>	<i>1,440.00</i>	<i>1,560.00</i>
<i>Taxes for county</i>	<i>1,637.02</i>	<i>2,404.55</i>	<i>1,102.70</i>	<i>1,035.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>197.39</i>	<i>—</i>	<i>796.65</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$24,701.61	\$29,341.12	\$26,731.20	\$33,940.89
Permanent debt (except from sinking funds)	1,000.00	500.00	250.00	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,096.38	12,818.94	9,989.16	22,144.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,000.00	24,000.00	12,000.00	9,000.00
Transfers (except to sinking funds) and refunds	5.50	13.65	65.13	1,126.10
Agency, trust, and investment	3,077.02	4,761.94	2,542.70	3,391.65
Total payments	\$48,880.51	\$71,435.65	\$51,578.19	\$70,402.84
<i>Balance on hand, including funds</i>	<i>265.58</i>	<i>2,564.57</i>	<i>6,624.78</i>	<i>11,377.96</i>
GRAND TOTAL	\$49,146.09	\$74,000.22	\$58,202.97	\$81,780.80

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxford POPULATION 581	Oakham POPULATION 525	New Salem POPULATION 519	Pelham POPULATION 519
REVENUE.	\$41,255.88	\$24,192.51	\$33,596.72	\$22,738.11
General	38,776.18	22,059.92	30,228.23	18,959.26
<i>Taxes</i>	<i>32,261.85</i>	<i>12,605.84</i>	<i>18,687.57</i>	<i>12,348.23</i>
Property, poll, and income	31,846.27	12,488.62	18,018.13	12,027.79
Corporation, bank, etc.	415.68	117.22	669.44	320.44
<i>Licenses and permits</i>	<i>50.00</i>	<i>4.50</i>	<i>3.00</i>	<i>1.00</i>
<i>Fines and forfeits</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>6,364.23</i>	<i>9,449.58</i>	<i>11,537.66</i>	<i>6,610.03</i>
For expenses	6,364.23	9,449.58	11,502.91	6,598.03
For outlays	—	—	34.75	12.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	2,479.70	2,132.59	3,368.49	3,778.85
<i>Special assessments</i>	<i>124.44</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	124.44	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>653.50</i>	<i>1,083.06</i>	<i>2,830.84</i>	<i>3,575.88</i>
General government	77.50	87.00	3.00	7.00
Protection of persons and property	136.15	12.45	14.59	70.82
Health and sanitation	—	—	—	—
Highways	115.00	—	7.30	3.75
Charities	181.85	548.85	—	1,910.58
Soldiers' benefits	120.00	210.00	264.00	126.00
Schools	23.00	204.24	2,515.95	1,452.23
Libraries	—	18.03	—	—
Recreation	—	—	—	—
Unclassified	—	1.49	26.00	5.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>238.91</i>	<i>220.25</i>	<i>—</i>
<i>Interest</i>	<i>1,701.76</i>	<i>813.62</i>	<i>317.40</i>	<i>202.97</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,351.51	606.90	15.10	95.72
All other	350.25	206.72	302.30	107.25
NON-REVENUE.	\$34,742.92	\$4,644.00	\$10,814.92	\$18,265.40
Offsets to outlays	5,940.88	—	4,700.00	1,500.00
<i>Departmental</i>	<i>5,940.88</i>	<i>—</i>	<i>4,700.00</i>	<i>1,500.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	2,501.39	3,000.00	12,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>2,500.00</i>	<i>3,000.00</i>	<i>12,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>1.39</i>	<i>—</i>	<i>—</i>
Transfers	225.62	45.30	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	225.62	45.30	—	—
Refunds	11.87	.12	71.73	3.78
Agency, trust, and investment	8,564.55	2,097.19	3,043.19	4,261.62
<i>Taxes and licenses for State</i>	<i>1,800.00</i>	<i>960.00</i>	<i>1,320.00</i>	<i>1,203.62</i>
<i>Taxes for county</i>	<i>1,768.11</i>	<i>637.00</i>	<i>1,477.51</i>	<i>2,171.70</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,006.44</i>	<i>500.19</i>	<i>245.68</i>	<i>886.30</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$47,196.76	\$24,192.51	\$38,296.72	\$24,235.11
Premiums	—	1.39	—	—
Municipal indebtedness	20,000.00	2,500.00	3,000.00	12,500.00
Transfers and refunds	237.49	45.42	71.73	3.78
Agency, trust, and investment	8,564.55	2,097.19	3,043.19	4,261.62
Total receipts	\$75,998.80	\$28,836.51	\$44,411.64	\$41,003.51
Balance on hand, including funds	1,298.97	2,431.94	10,570.39	2,545.59
GRAND TOTAL	\$77,297.77	\$31,268.45	\$54,982.03	\$43,549.10

Graded According to Population of 1925 — Continued.

PAYMENTS.	Boxford POPULATION 581	Oakham POPULATION 525	New Salem POPULATION 519	Pelham POPULATION 519
Maintenance	\$34,573.75	\$21,185.00	\$30,063.83	\$18,351.82
<i>Departmental</i>	<i>34,573.75</i>	<i>20,817.20</i>	<i>29,812.58</i>	<i>18,272.36</i>
General government	2,283.79	1,295.08	927.02	1,054.11
Protection of persons and property	1,765.75	373.55	737.96	369.93
Health and sanitation	1,177.14	169.00	460.72	209.75
Highways	10,501.96	6,903.51	6,818.13	5,347.17
Charities	3,024.92	1,451.12	876.89	454.20
Soldiers' benefits	421.00	78.00	274.80	96.00
Schools	14,932.32	10,164.25	18,928.01	10,174.61
Libraries	193.26	542.36	154.10	142.12
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	273.61	440.33	634.95	424.47
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>367.80</i>	<i>251.25</i>	<i>79.46</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	765.44	48.61	40.83	507.59
<i>Loans, general purposes</i>	<i>765.44</i>	<i>48.61</i>	<i>40.83</i>	<i>507.59</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,889.43	85.00	4,520.89	2,223.29
<i>Departmental</i>	<i>6,889.43</i>	<i>85.00</i>	<i>4,520.89</i>	<i>2,223.29</i>
General government	—	—	—	—
Protection of persons and property	—	—	316.55	28.89
Health and sanitation	—	—	—	—
Highways	6,000.36	—	4,009.97	2,000.00
Charities	—	85.00	—	—
Schools	889.07	—	—	194.40
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	194.37	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	21,000.00	2,500.00	3,000.00	13,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>2,500.00</i>	<i>3,000.00</i>	<i>12,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	225.62	45.30	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>225.62</i>	<i>45.30</i>	<i>—</i>	<i>—</i>
Refunds	11.87	.12	71.73	3.78
Agency, trust, and investment	9,589.19	2,217.71	3,031.59	4,212.34
<i>Taxes and licenses for State</i>	<i>1,800.00</i>	<i>960.00</i>	<i>1,320.00</i>	<i>1,203.62</i>
<i>Taxes for county</i>	<i>1,758.11</i>	<i>637.00</i>	<i>1,477.51</i>	<i>2,171.70</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,031.08</i>	<i>620.71</i>	<i>234.08</i>	<i>837.02</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$35,339.19	\$21,233.61	\$30,104.66	\$18,859.41
Permanent debt (except from sinking funds)	1,000.00	—	—	700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,889.43	85.00	4,520.89	2,223.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	2,500.00	3,000.00	12,500.00
Transfers (except to sinking funds) and refunds	237.49	45.42	71.73	3.78
Agency, trust, and investment	9,589.19	2,217.71	3,031.59	4,212.34
Total payments	\$73,055.30	\$26,081.74	\$40,728.87	\$38,498.82
<i>Balance on hand, including funds</i>	<i>4,242.47</i>	<i>5,186.71</i>	<i>14,253.16</i>	<i>5,050.28</i>
GRAND TOTAL	\$77,297.77	\$31,268.45	\$54,982.03	\$43,549.10

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plympton POPULATION 511	Carlisle POPULATION 510	Hancock POPULATION 510	Cummington POPULATION 508
REVENUE.	\$29,013.71	\$37,903.10	\$15,242.61	\$27,943.16
General	26,971.72	33,388.02	14,918.34	25,575.34
<i>Taxes</i>	<i>18,000.51</i>	<i>21,408.41</i>	<i>7,866.70</i>	<i>13,283.02</i>
Property, poll, and income	17,353.73	21,234.66	6,722.97	13,182.53
Corporation, bank, etc.	646.78	173.75	1,143.73	100.49
<i>Licenses and permits</i>	<i>6.00</i>	<i>—</i>	<i>16.60</i>	<i>18.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>98.60</i>	<i>13.00</i>	<i>5.50</i>
<i>Grants and gifts</i>	<i>8,965.21</i>	<i>11,881.01</i>	<i>7,023.14</i>	<i>12,268.82</i>
For expenses	8,965.21	11,881.01	7,023.14	12,268.82
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	2,041.99	4,515.08	324.27	2,367.82
<i>Special assessments</i>	<i>591.30</i>	<i>94.79</i>	<i>—</i>	<i>—</i>
To meet expenses	591.30	94.79	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>1,176.23</i>	<i>1,960.82</i>	<i>207.23</i>	<i>1,767.62</i>
General government	—	5.50	139.00	61.50
Protection of persons and property	625.10	780.87	—	67.86
Health and sanitation	—	—	—	—
Highways	—	31.00	14.28	22.50
Charities	95.63	26.00	13.95	398.05
Soldiers' benefits	288.00	—	40.00	48.00
Schools	156.55	847.89	—	1,168.40
Libraries	10.95	13.00	—	—
Recreation	—	—	—	—
Unclassified	—	256.56	—	1.21
<i>Public service enterprises</i>	<i>—</i>	<i>2.45</i>	<i>—</i>	<i>91.32</i>
Electric light	—	—	—	—
Water	—	—	—	91.32
All other	—	2.45	—	—
<i>Cemeteries</i>	<i>122.00</i>	<i>392.80</i>	<i>59.35</i>	<i>10.00</i>
<i>Interest</i>	<i>152.46</i>	<i>2,064.22</i>	<i>57.69</i>	<i>498.98</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	1,425.84	—	367.01
All other	152.46	638.38	57.69	131.97
NON-REVENUE.	\$20,950.04	\$33,642.79	\$12,350.76	\$12,782.51
Offsets to outlays	2,686.74	8,000.00	4,000.00	—
<i>Departmental</i>	<i>2,686.74</i>	<i>8,000.00</i>	<i>4,000.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,000.00	16,406.50	5,000.00	9,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>16,000.00</i>	<i>5,000.00</i>	<i>9,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>406.50</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	4,175.38	—	375.07
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>4,175.38</i>	<i>—</i>	<i>375.07</i>
Refunds	24.00	84.03	56.62	138.08
Agency, trust, and investment	3,239.30	4,976.88	3,294.14	2,769.36
<i>Taxes and licenses for State</i>	<i>1,440.00</i>	<i>1,080.00</i>	<i>1,083.26</i>	<i>960.00</i>
<i>Taxes for county</i>	<i>1,603.04</i>	<i>822.62</i>	<i>1,227.76</i>	<i>1,737.36</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>196.26</i>	<i>3,074.26</i>	<i>983.12</i>	<i>72.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$31,700.45	\$45,903.10	\$19,242.61	\$27,943.16
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	16,406.50	5,000.00	9,500.00
Transfers and refunds	24.00	4,259.41	56.62	513.15
Agency, trust, and investment	3,239.30	4,976.88	3,294.14	2,769.36
Total receipts	\$49,963.75	\$71,545.89	\$27,593.37	\$40,725.67
<i>Balance on hand, including funds</i>	<i>11,533.48</i>	<i>2,677.38</i>	<i>3,237.77</i>	<i>930.95</i>
GRAND TOTAL	\$61,497.23	\$74,223.27	\$30,831.14	\$41,656.62

Graded According to Population of 1925 — Continued.

PAYMENTS.	Plympton POPULATION 511	Carlisle POPULATION 510	Hancock POPULATION 510	Cummington POPULATION 508
Maintenance	\$22,588.61	\$31,219.93	\$17,347.46	\$24,756.72
<i>Departmental</i>	<i>22,464.31</i>	<i>30,559.71</i>	<i>17,253.86</i>	<i>24,671.22</i>
General government	1,140.16	2,436.33	1,302.29	959.21
Protection of persons and property	1,239.63	1,422.39	133.15	348.63
Health and sanitation	1,158.59	422.25	525.97	353.00
Highways	5,687.02	7,186.97	6,190.90	6,731.78
Charities	458.68	1,828.94	814.95	1,551.46
Soldiers' benefits	456.00	84.00	—	44.00
Schools	11,386.84	16,158.23	7,834.56	13,229.33
Libraries	259.52	367.50	151.36	107.32
Recreation	361.11	97.35	100.00	1,157.07
Pensions	—	—	—	—
Unclassified	316.76	555.75	200.68	189.42
<i>Public service enterprises</i>	<i>—</i>	<i>17.65</i>	<i>—</i>	<i>1.50</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	17.55	—	1.50
<i>Cemeteries</i>	<i>124.30</i>	<i>642.67</i>	<i>93.60</i>	<i>84.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	937.94	325.93	114.38	268.21
<i>Loans, general purposes</i>	<i>937.94</i>	<i>325.93</i>	<i>114.38</i>	<i>268.21</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,598.71	7,731.65	4,676.80	360.84
<i>Departmental</i>	<i>5,598.71</i>	<i>7,731.65</i>	<i>4,676.80</i>	<i>360.84</i>
General government	77.00	—	—	58.98
Protection of persons and property	—	3,422.56	500.00	131.60
Health and sanitation	—	—	—	—
Highways	5,521.71	2,879.09	4,000.00	—
Charities	—	—	—	—
Schools	—	1,430.00	—	—
Libraries	—	—	176.80	—
Recreation	—	—	—	—
Unclassified	—	—	—	170.26
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,400.00	17,320.92	5,000.00	11,585.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,400.00</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>14,000.00</i>	<i>17,000.00</i>	<i>5,000.00</i>	<i>10,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>320.92</i>	<i>—</i>	<i>85.00</i>
Transfers	—	4,175.38	—	375.07
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>4,175.38</i>	<i>—</i>	<i>375.07</i>
Refunds	24.00	84.03	56.62	138.08
Agency, trust, and investment	3,239.30	8,461.45	3,294.14	3,117.37
<i>Taxes and licenses for State</i>	<i>1,440.00</i>	<i>1,080.00</i>	<i>1,083.26</i>	<i>960.00</i>
<i>Taxes for county</i>	<i>1,603.04</i>	<i>822.62</i>	<i>1,227.76</i>	<i>1,737.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>196.26</i>	<i>6,558.83</i>	<i>983.12</i>	<i>420.01</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$23,526.55	\$31,545.86	\$17,461.84	\$25,024.93
Permanent debt (except from sinking funds)	3,400.00	—	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,598.71	7,731.65	4,676.80	360.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	14,000.00	17,320.92	5,000.00	10,585.00
Transfers (except to sinking funds) and refunds	24.00	4,259.41	56.62	513.15
Agency, trust, and investment	3,239.30	8,461.45	3,294.14	3,117.37
Total payments	\$49,788.56	\$69,319.29	\$30,489.40	\$40,601.29
Balance on hand, including funds	11,708.67	4,903.98	341.74	1,055.33
GRAND TOTAL	\$61,497.23	\$74,223.27	\$30,831.14	\$41,656.62

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 504	Eastham POPULATION 494	Sandisfield POPULATION 480	Egremont POPULATION 477
REVENUE.	\$25,591.57	\$25,466.97	\$23,141.53	\$20,673.34
General	21,973.84	22,093.05	22,515.18	20,206.30
<i>Taxes</i>	<i>13,500.03</i>	<i>15,450.86</i>	<i>11,892.24</i>	<i>16,724.09</i>
Property, poll, and income	12,548.54	15,358.48	11,752.92	16,093.84
Corporation, bank, etc.	951.49	92.38	139.32	630.25
<i>Licenses and permits</i>	<i>151.60</i>	<i>87.00</i>	<i>82.00</i>	<i>27.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>951.82</i>	<i>100.00</i>
<i>Grants and gifts</i>	<i>8,322.31</i>	<i>6,555.19</i>	<i>9,589.12</i>	<i>3,355.21</i>
For expenses	8,322.31	6,555.19	9,589.12	3,355.21
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	3,617.73	3,373.92	626.35	467.04
<i>Special assessments</i>	<i>—</i>	<i>313.25</i>	<i>—</i>	<i>—</i>
To meet expenses	—	313.25	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,274.82</i>	<i>159.58</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>1,968.79</i>	<i>657.09</i>	<i>379.00</i>	<i>417.12</i>
General government	18.00	157.00	20.00	150.16
Protection of persons and property	734.11	226.89	—	40.00
Health and sanitation	169.50	—	—	—
Highways	164.82	—	84.00	—
Charities	160.82	—	50.00	224.42
Soldiers' benefits	94.50	168.00	144.00	—
Schools	554.64	—	81.00	—
Libraries	72.40	30.85	—	2.54
Recreation	—	—	—	—
Unclassified	—	74.35	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>80.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>294.08</i>	<i>2,244.00</i>	<i>247.35</i>	<i>49.92</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	2,063.49	—	—
All other	294.08	180.51	247.35	49.92
NON-REVENUE.	\$17,859.96	\$14,638.46	\$6,064.18	\$15,664.61
Offsets to outlays	50.00	—	—	2,000.00
<i>Departmental</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,500.00	9,500.00	3,500.00	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,500.00</i>	<i>9,500.00</i>	<i>3,500.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	268.38	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>268.38</i>	<i>—</i>	<i>—</i>
Refunds	111.41	83.26	—	299.43
Agency, trust, and investment	6,198.55	4,786.82	2,564.18	3,365.18
<i>Taxes and licenses for State</i>	<i>1,560.00</i>	<i>1,440.00</i>	<i>1,200.00</i>	<i>1,440.00</i>
<i>Taxes for county</i>	<i>3,618.69</i>	<i>3,340.83</i>	<i>1,364.18</i>	<i>1,637.02</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,019.86</i>	<i>6.49</i>	<i>—</i>	<i>288.16</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$25,641.57	\$25,466.97	\$23,141.53	\$22,673.34
Premiums	—	—	—	—
Municipal indebtedness	11,500.00	9,500.00	3,500.00	10,000.00
Transfers and refunds	111.41	351.64	—	299.43
Agency, trust, and investment	6,198.55	4,786.82	2,564.18	3,365.18
Total receipts	\$43,451.53	\$40,105.43	\$29,205.71	\$36,337.95
Balance on hand, including funds	2,582.82	11,414.99	3,535.45	1,074.02
GRAND TOTAL	\$46,034.35	\$51,520.42	\$32,741.16	\$37,411.97

Graded According to Population of 1925 — Continued.

PAYMENTS.	Truro POPULATION 504	Eastham POPULATION 494	Sandisfield POPULATION 480	Egremont POPULATION 477
Maintenance	\$27,090.84	\$25,419.36	\$21,648.02	\$17,113.24
<i>Departmental</i>	<i>26,953.30</i>	<i>25,419.36</i>	<i>21,381.62</i>	<i>17,054.39</i>
General government	1,702.89	4,457.23	1,233.73	1,319.88
Protection of persons and property	1,397.83	1,512.30	187.91	182.71
Health and sanitation	628.45	386.79	369.75	425.00
Highways	7,994.44	5,766.46	8,944.50	6,668.33
Charities	1,325.43	457.91	106.00	1,010.42
Soldiers' benefits	12.00	201.50	144.00	—
Schools	12,766.56	10,833.12	9,939.34	7,206.55
Libraries	557.67	767.32	37.63	155.46
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	568.03	1,056.73	418.76	86.04
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>137.64</i>	<i>—</i>	<i>266.40</i>	<i>58.85</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	323.70	296.59	169.44	300.00
<i>Loans, general purposes</i>	<i>323.70</i>	<i>206.59</i>	<i>169.44</i>	<i>300.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	141.24	155.05	2,926.50	3,788.29
<i>Departmental</i>	<i>141.24</i>	<i>155.05</i>	<i>2,926.50</i>	<i>3,788.29</i>
General government	141.24	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	155.05	2,926.50	3,788.29
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,500.00	9,375.00	4,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>425.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,500.00</i>	<i>8,950.00</i>	<i>4,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	268.38	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>268.38</i>	<i>—</i>	<i>—</i>
Refunds	111.41	83.26	—	299.43
Agency, trust, and investment	6,095.37	5,613.39	2,564.18	3,365.18
<i>Taxes and licenses for State</i>	<i>1,560.00</i>	<i>1,440.00</i>	<i>1,200.00</i>	<i>1,440.00</i>
<i>Taxes for county</i>	<i>3,618.69</i>	<i>3,340.33</i>	<i>1,364.18</i>	<i>1,637.02</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>916.68</i>	<i>833.06</i>	<i>—</i>	<i>288.16</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$27,414.54	\$25,715.95	\$21,817.46	\$17,413.24
Permanent debt (except from sinking funds)	—	425.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	141.24	155.05	2,926.50	3,788.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,500.00	8,950.00	4,000.00	10,000.00
Transfers (except to sinking funds) and refunds	111.41	351.64	—	299.43
Agency, trust, and investment	6,095.37	5,613.39	2,564.18	3,365.18
Total payments	\$40,262.56	\$41,211.03	\$31,308.14	\$34,866.14
Balance on hand, including funds	5,771.79	10,309.39	1,433.02	2,545.83
GRAND TOTAL	\$46,034.35	\$51,520.42	\$32,741.16	\$37,411.97

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Greenwich POPULATION 450	Chesterfield POPULATION 445	Blandford POPULATION 437	Wales POPULATION 434
REVENUE.	\$20,806.21	\$21,780.40	\$38,478.17	\$18,971.65
General	17,985.40	20,278.84	35,267.81	18,021.46
Taxes	11,451.25	11,476.35	25,340.83	10,199.06
Property, poll, and income	11,354.25	11,384.22	25,237.82	9,564.52
Corporation, bank, etc.	97.00	92.13	603.01	634.54
Licenses and permits	3.00	4.00	—	—
Fines and forfeits	—	24.30	83.85	—
Grants and gifts	6,531.15	8,774.19	9,343.13	7,822.40
For expenses	6,531.15	8,774.19	8,650.85	5,942.08
For outlays	—	—	692.28	1,880.32
All other	—	—	—	—
Commercial	2,820.81	1,501.56	3,210.36	950.19
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	2,149.72	802.50	1,742.64	395.06
General government	—	—	47.95	—
Protection of persons and property	12.94	15.20	42.06	5.24
Health and sanitation	—	—	—	—
Highways	—	—	1,016.50	—
Charities	88.00	104.88	57.00	176.00
Soldiers' benefits	240.00	168.00	162.00	42.00
Schools	1,797.07	514.42	402.90	66.60
Libraries	11.71	—	14.23	2.72
Recreation	—	—	—	102.50
Unclassified	—	—	—	—
Public service enterprises	—	—	493.08	—
Electric light	—	—	493.08	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	245.50	—	50.00	267.80
Interest	425.59	699.06	924.64	287.33
On sinking funds	—	—	—	—
On trust and investment funds	199.86	650.36	420.10	110.00
All other	225.73	48.70	504.54	177.33
NON-REVENUE.	\$8,686.41	\$8,801.12	\$52,757.86	\$12,491.83
Offsets to outlays	1,500.00	6,000.00	11,859.51	—
Departmental	1,500.00	6,000.00	10,000.00	—
Public service enterprises	—	—	1,859.51	—
Cemeteries	—	—	—	—
Municipal indebtedness	3,500.00	—	33,000.00	10,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	12,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,500.00	—	21,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	130.75	—	405.52	95.34
From sinking funds	—	—	—	—
All other	130.75	—	405.52	95.34
Refunds	60.27	12.75	133.40	398.56
Agency, trust, and investment	3,495.39	2,788.37	7,359.43	1,997.93
Taxes and licenses for State	1,080.00	960.00	1,920.00	960.00
Taxes for county	1,954.53	1,737.36	1,470.27	735.13
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	460.86	91.01	1,319.62	302.80
All other	—	—	2,649.54	—
RECAPITULATION.				
Revenue and offsets to outlays	\$22,306.21	\$27,780.40	\$50,337.68	\$18,971.65
Premiums	—	—	—	—
Municipal indebtedness	3,500.00	—	33,000.00	10,000.00
Transfers and refunds	191.02	12.75	538.92	493.90
Agency, trust, and investment	3,495.39	2,788.37	7,359.43	1,997.93
Total receipts	\$29,492.62	\$30,581.52	\$91,236.03	\$31,463.48
Balance on hand, including funds	2,598.61	9,960.73	3,541.47	3,310.53
GRAND TOTAL	\$32,091.23	\$40,542.25	\$94,777.50	\$34,774.01

Graded According to Population of 1925 — Continued.

PAYMENTS.	Greenwich POPULATION 450	Chesterfield POPULATION 445	Blandford POPULATION 437	Wales POPULATION 434
Maintenance	\$18,121.48	\$18,974.31	\$29,848.89	\$14,646.47
<i>Departmental</i>	17,767.98	18,940.63	29,419.89	14,363.34
General government	917.46	1,118.08	3,758.01	847.49
Protection of persons and property	331.66	302.32	403.91	277.09
Health and sanitation	168.38	837.45	715.21	447.39
Highways	5,971.30	6,853.87	12,032.57	4,419.89
Charities	144.95	489.21	5.00	559.91
Soldiers' benefits	240.00	168.00	144.00	72.00
Schools	9,375.62	8,491.79	11,193.94	7,018.03
Libraries	292.62	198.77	329.45	241.31
Recreation	—	—	32.50	178.45
Pensions	—	—	—	—
Unclassified	325.99	481.14	805.30	301.78
<i>Public service enterprises</i>	—	—	267.00	—
Electric light	—	—	257.00	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	353.50	33.68	172.00	283.13
<i>Administration of trust funds</i>	—	—	—	—
Interest	87.50	—	1,041.65	329.66
<i>Loans, general purposes</i>	87.50	—	1,041.65	329.66
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,019.37	7,507.38	27,909.03	3,685.62
<i>Departmental</i>	2,019.37	7,507.38	11,845.26	3,685.62
General government	—	—	—	3,380.32
Protection of persons and property	—	—	—	120.00
Health and sanitation	—	—	—	—
Highways	2,019.37	7,507.38	11,845.26	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	185.30
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	15,085.49	—
Electric light	—	—	15,085.49	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	978.28	—
Municipal indebtedness	3,500.00	—	23,200.00	10,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	2,200.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	3,500.00	—	21,000.00	10,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	130.75	—	405.52	95.34
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	130.75	—	405.52	95.34
Refunds	60.27	12.75	133.40	398.56
Agency, trust, and investment	3,495.20	3,240.67	7,226.92	1,997.93
<i>Taxes and licenses for State</i>	1,080.00	960.00	1,920.00	960.00
<i>Taxes for county</i>	1,954.63	1,737.36	1,470.27	735.13
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	460.67	543.31	1,187.11	302.80
<i>All other</i>	—	—	2,649.54	—
RECAPITULATION.				
Maintenance and interest	\$18,208.98	\$18,974.31	\$30,890.54	\$14,976.13
Permanent debt (except from sinking funds)	—	—	2,200.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,019.37	7,507.38	27,909.03	3,685.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,500.00	—	21,000.00	10,000.00
Transfers (except to sinking funds) and refunds	191.02	12.75	538.92	493.90
Agency, trust, and investment	3,495.20	3,240.67	7,226.92	1,997.93
Total payments	\$27,414.57	\$29,735.11	\$89,765.41	\$31,153.58
Balance on hand, including funds	4,676.66	10,807.14	5,012.09	3,620.43
GRAND TOTAL	\$32,091.23	\$40,542.25	\$94,777.50	\$34,774.01

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Worthington POPULATION 429	New Braintree POPULATION 423	Savoy POPULATION 399	Wendell POPULATION 307
REVENUE.	\$22,987.05	\$20,231.12	\$20,963.96	\$20,395.32
General	22,323.85	19,616.65	20,724.38	19,663.74
<i>Taxes</i>	<i>13,015.10</i>	<i>10,939.18</i>	<i>10,991.64</i>	<i>15,441.36</i>
Property, poll, and income	12,766.73	10,782.59	10,972.14	9,180.73
Corporation, bank, etc.	248.37	156.59	19.50	6,260.63
<i>Licenses and permits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>317.90</i>	<i>41.00</i>	<i>145.90</i>
<i>Grants and gifts</i>	<i>9,298.75</i>	<i>8,358.07</i>	<i>9,691.74</i>	<i>4,070.48</i>
For expenses	9,298.75	7,858.07	9,691.74	4,070.48
For outlays	—	500.00	—	—
<i>All other</i>	<i>—</i>	<i>1.50</i>	<i>—</i>	<i>—</i>
Commercial	663.20	614.47	239.58	731.58
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>186.00</i>	<i>202.27</i>	<i>239.58</i>	<i>379.17</i>
General government	—	—	—	62.00
Protection of persons and property	—	—	19.62	16.81
Health and sanitation	—	—	—	—
Highways	21.00	—	—	—
Charities	—	7.20	—	199.30
Soldiers' benefits	—	78.00	64.00	72.00
Schools	165.00	115.07	154.36	14.25
Libraries	—	—	—	4.81
Recreation	—	—	—	—
Unclassified	—	2.00	1.60	10.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
<i>All other</i>	<i>4.00</i>	<i>51.50</i>	<i>—</i>	<i>54.45</i>
<i>Cemeteries</i>	<i>473.20</i>	<i>360.70</i>	<i>—</i>	<i>297.96</i>
<i>Interest</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
On sinking funds	—	—	—	—
On trust and investment funds	441.00	—	—	199.36
<i>All other</i>	<i>32.20</i>	<i>360.70</i>	<i>—</i>	<i>98.60</i>
NON-REVENUE.	\$14,937.91	\$35,945.09	\$28,458.07	\$8,832.88
Offsets to outlays	1,000.00	19,085.12	15,035.90	2,000.00
<i>Departmental</i>	<i>1,000.00</i>	<i>19,085.12</i>	<i>15,035.90</i>	<i>2,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	14,800.00	12,000.00	2,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>13,800.00</i>	<i>12,000.00</i>	<i>2,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	456.86	—	—	255.64
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>456.86</i>	<i>—</i>	<i>—</i>	<i>255.64</i>
Refunds	10.29	25.00	138.27	91.09
Agency, trust, and investment	3,470.76	2,034.97	1,283.90	3,986.15
<i>Taxes and licenses for State</i>	<i>1,083.26</i>	<i>1,083.26</i>	<i>601.81</i>	<i>1,800.00</i>
<i>Taxes for county</i>	<i>1,954.53</i>	<i>717.00</i>	<i>682.09</i>	<i>2,014.78</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>432.97</i>	<i>234.71</i>	<i>—</i>	<i>171.37</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$23,987.05	\$39,316.24	\$35,999.86	\$22,395.32
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	14,800.00	12,000.00	2,500.00
Transfers and refunds	467.15	25.00	138.27	346.73
Agency, trust, and investment	3,470.76	2,034.97	1,283.90	3,986.15
Total receipts	\$37,924.96	\$56,176.21	\$49,422.03	\$29,228.20
<i>Balance on hand, including funds</i>	<i>3,840.67</i>	<i>203.75</i>	<i>1,150.53</i>	<i>11,108.21</i>
GRAND TOTAL	\$41,765.63	\$56,379.96	\$50,572.56	\$40,336.41

Graded According to Population of 1925 — Continued.

PAYMENTS.	Worthington POPULATION 429	New Braintree POPULATION 423	Savoy POPULATION 399	Wendell POPULATION 397
Maintenance	\$21,365.57	\$16,760.57	\$18,462.15	\$19,171.66
<i>Departmental</i>	21,258.97	16,634.82	18,462.15	19,057.41
General government	1,015.26	878.00	908.35	1,293.71
Protection of persons and property	289.60	254.21	574.78	459.63
Health and sanitation	353.75	287.50	476.50	663.81
Highways	8,202.33	6,091.70	7,279.46	8,411.52
Charities	677.00	30.00	734.78	351.34
Soldiers' benefits	—	48.00	—	72.00
Schools	9,436.79	8,562.49	8,319.10	7,058.12
Libraries	199.25	306.37	68.18	72.20
Recreation	—	—	—	227.95
Pensions	—	—	—	—
Unclassified	1,084.99	176.55	53.00	447.13
<i>Public service enterprises</i>	—	—	—	59.80
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	59.80
<i>Cemeteries</i>	106.60	126.75	—	54.45
<i>Administration of trust funds</i>	—	—	—	—
Interest	370.49	295.28	575.38	31.25
<i>Loans, general purposes</i>	370.49	295.28	575.38	31.25
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	4,000.97	22,119.83	15,825.18	2,041.60
<i>Departmental</i>	4,000.97	22,119.83	15,825.18	2,041.60
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	1,000.97	22,119.83	15,035.90	2,016.60
Charities	—	—	—	—
Schools	—	—	789.28	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	25.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	8,000.00	14,300.00	11,600.00	2,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	1,100.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	8,000.00	14,300.00	10,500.00	2,500.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	456.86	—	—	255.64
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	456.86	—	—	255.64
Refunds	10.29	25.00	138.27	91.09
Agency, trust, and investment	3,816.17	2,034.97	1,283.90	4,058.01
<i>Taxes and licenses for State</i>	1,083.26	1,083.26	601.81	1,800.00
<i>Taxes for county</i>	1,954.53	717.00	682.09	2,014.78
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	778.38	234.71	—	243.23
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$21,736.06	\$17,055.85	\$19,037.53	\$19,202.91
Permanent debt (except from sinking funds)	—	—	1,100.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,000.97	22,119.83	15,825.18	2,041.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,000.00	14,300.00	10,500.00	2,500.00
Transfers (except to sinking funds) and refunds	467.15	25.00	138.27	346.73
Agency, trust, and investment	3,816.17	2,034.97	1,283.90	4,058.01
Total payments	\$38,020.35	\$55,535.65	\$47,884.88	\$28,149.25
<i>Balance on hand, including funds</i>	3,745.28	844.31	2,687.68	12,187.16
GRAND TOTAL	\$41,765.63	\$56,379.96	\$50,572.56	\$40,336.41

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Otis POPULATION 395	Windsor POPULATION 388	Phillipston POPULATION 384	Warwick POPULATION 364
REVENUE.	\$22,312.31	\$22,108.86	\$19,457.92	\$23,010.75
General	21,463.92	21,682.27	17,354.88	20,437.92
Taxes	9,336.02	10,315.90	10,516.10	12,500.88
Property, poll, and income	9,246.35	10,805.55	10,421.57	11,911.20
Corporation, bank, etc.	689.67	110.35	94.53	589.68
Licenses and permits	22.00	5.00	14.00	4.00
Fines and forfeits	147.50	—	133.00	—
Grants and gifts	11,319.97	10,761.37	6,691.78	7,933.04
For expenses	9,645.75	10,761.37	6,691.78	7,933.04
For outlays	1,674.22	—	—	—
All other	38.43	—	—	—
Commercial	848.39	426.59	2,103.04	2,572.83
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	552.98	559.78	1,476.87	1,618.10
General government	99.00	15.80	338.70	43.00
Protection of persons and property	54.23	7.97	30.05	4.60
Health and sanitation	—	—	28.00	—
Highways	—	287.01	—	1,497.00
Charities	59.00	—	—	—
Soldiers' benefits	60.00	48.00	126.00	48.00
Schools	278.75	—	954.12	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	2.00	1.00	—	25.50
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	76.40	11.00	67.25	42.00
Interest	219.01	55.81	558.93	912.73
On sinking funds	—	—	—	—
On trust and investment funds	—	—	491.06	757.89
All other	219.01	55.81	67.86	154.84
NON-REVENUE.	\$15,470.76	\$10,877.22	\$17,576.71	\$19,317.97
Offsets to outlays	2,000.00	2,000.00	5,922.16	8,623.67
Departmental	2,000.00	2,000.00	5,922.16	8,623.67
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	11,100.00	7,000.00	10,000.00	7,000.00
Loans, general purposes	3,600.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	7,500.00	7,000.00	10,000.00	7,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	—	882.75
From sinking funds	—	—	—	—
All other	—	—	—	882.75
Refunds	48.07	58.76	65.66	—
Agency, trust, and investment	2,322.69	1,818.46	1,588.89	2,811.55
Taxes and licenses for State	962.90	842.53	842.53	1,080.00
Taxes for county	1,091.35	954.93	557.00	1,208.87
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	268.44	21.00	189.36	522.68
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$24,312.31	\$24,108.86	\$25,380.08	\$31,634.42
Premiums	—	—	—	—
Municipal indebtedness	11,100.00	7,000.00	10,000.00	7,000.00
Transfers and refunds	48.07	58.76	65.66	882.75
Agency, trust, and investment	2,322.69	1,818.46	1,588.89	2,811.55
Total receipts	\$37,783.07	\$32,986.08	\$37,034.63	\$42,328.72
Balance on hand, including funds	1,379.48	2,559.16	4,383.12	5,252.14
GRAND TOTAL	\$39,162.55	\$35,545.24	\$41,417.75	\$47,580.86

Graded According to Population of 1925 — Continued.

PAYMENTS.	Otis POPULATION 395	Windsor POPULATION 388	Phillipston POPULATION 384	Warwick POPULATION 364
Maintenance	\$19,115.33	\$20,192.81	\$16,112.94	\$19,423.56
<i>Departmental</i>	<i>18,985.13</i>	<i>20,174.81</i>	<i>16,035.69</i>	<i>19,213.71</i>
General government	1,011.63	661.22	1,464.54	1,517.79
Protection of persons and property	253.93	99.26	415.36	417.76
Health and sanitation	713.05	160.25	265.69	323.75
Highways	5,999.01	8,429.86	5,215.39	8,150.17
Charities	531.68	610.87	52.05	425.54
Soldiers' benefits	72.00	48.00	126.00	48.00
Schools	9,950.31	9,955.32	7,561.22	7,200.32
Libraries	188.56	59.76	278.81	635.93
Recreation	—	10.00	—	50.00
Pensions	—	—	—	—
Unclassified	264.96	140.27	656.63	444.45
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>130.20</i>	<i>18.00</i>	<i>67.25</i>	<i>209.85</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest	221.21	187.92	262.12	225.00
<i>Loans, general purposes</i>	<i>221.21</i>	<i>187.92</i>	<i>262.12</i>	<i>225.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,041.56	3,195.73	7,688.20	11,946.33
<i>Departmental</i>	<i>9,041.56</i>	<i>3,195.73</i>	<i>7,688.20</i>	<i>11,946.33</i>
General government	—	—	—	—
Protection of persons and property	4,541.69	—	—	660.68
Health and sanitation	—	—	—	—
Highways	4,499.87	3,195.73	7,021.42	11,285.65
Charities	—	—	—	—
Schools	—	—	666.78	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,500.00	7,000.00	10,000.00	7,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,500.00</i>	<i>7,000.00</i>	<i>10,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	882.75
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>882.75</i>
Refunds	48.07	58.76	65.66	—
Agency, trust, and investment	2,322.69	1,808.46	1,588.89	2,552.64
<i>Taxes and licenses for State</i>	<i>962.90</i>	<i>842.53</i>	<i>842.53</i>	<i>1,080.00</i>
<i>Taxes for county</i>	<i>1,091.35</i>	<i>954.93</i>	<i>557.00</i>	<i>1,208.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>268.44</i>	<i>11.00</i>	<i>189.86</i>	<i>263.77</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$19,336.54	\$20,380.73	\$16,375.06	\$19,648.56
Permanent debt (except from sinking funds)	—	—	—	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,041.56	3,195.73	7,688.20	11,946.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,500.00	7,000.00	10,000.00	7,000.00
Transfers (except to sinking funds) and refunds	48.07	58.76	65.66	882.75
Agency, trust, and investment	2,322.69	1,808.46	1,588.89	2,552.64
Total payments	\$38,248.86	\$32,443.68	\$35,717.81	\$42,530.28
Balance on hand, including funds	913.69	3,101.56	5,699.94	5,050.58
GRAND TOTAL	\$39,162.55	\$35,545.24	\$41,417.75	\$47,580.86

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Florida POPULATION 362	Hawley POPULATION 354	Monterey POPULATION 348	Dunstable POPULATION 338
REVENUE.	\$19,584.05	\$25,042.55	\$17,132.31	\$23,195.45
General	18,668.90	22,589.35	16,438.48	16,236.45
Taxes	14,521.81	11,424.18	11,717.21	11,985.19
Property, poll, and income	14,236.57	11,391.99	11,304.30	11,264.04
Corporation, bank, etc.	285.24	32.19	412.91	721.15
Licenses and permits	79.00	1.00	106.00	—
Fines and forfeits	—	10.00	—	168.36
Grants and gifts	4,068.09	11,154.17	4,615.27	4,082.90
For expenses	4,038.84	11,154.17	4,615.27	4,082.90
For outlays	29.25	—	—	—
All other	—	—	—	—
Commercial	915.15	2,453.20	693.83	6,959.00
Special assessments	—	—	—	140.10
To meet expenses	—	—	—	140.10
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	768.31	2,326.04	529.14	5,514.76
General government	—	—	—	120.65
Protection of persons and property	14.03	—	51.06	221.40
Health and sanitation	—	—	—	—
Highways	37.51	—	57.00	3,571.75
Charities	—	—	—	—
Soldiers' benefits	—	96.00	—	—
Schools	703.50	2,230.04	388.00	1,598.26
Libraries	—	—	33.08	2.70
Recreation	—	—	—	—
Unclassified	8.27	—	—	—
Public service enterprises	—	—	—	181.92
Electric light	—	—	—	180.97
Water	—	—	—	.95
All other	—	—	—	—
Cemeteries	—	—	79.38	278.05
Interest	151.84	127.16	56.31	844.17
On sinking funds	—	—	—	—
On trust and investment funds	—	37.24	43.96	667.73
All other	151.84	89.92	41.35	176.44
NON-REVENUE.	\$17,144.94	\$11,548.78	\$6,941.70	\$10,474.56
Offsets to outlays	2,000.00	2,500.00	—	—
Departmental	2,000.00	2,500.00	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	4,000.00	8,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	8,000.00	4,000.00	8,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	170.65	277.30
From sinking funds	—	—	—	—
All other	—	—	170.65	277.30
Refunds	.25	31.50	27.49	47.28
Agency, trust, and investment	5,144.69	1,017.28	2,743.56	2,149.98
Taxes and licenses for State	2,405.91	480.00	1,200.00	1,680.00
Taxes for county	2,728.36	537.28	1,364.18	822.62
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	10.42	—	179.38	247.36
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$21,584.05	\$27,542.55	\$17,132.31	\$23,195.45
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	4,000.00	8,000.00
Transfers and refunds	.25	31.50	198.14	324.58
Agency, trust, and investment	5,144.69	1,017.28	2,743.56	2,149.98
Total receipts	\$36,728.99	\$36,591.33	\$24,074.01	\$33,670.01
Balance on hand, including funds	11,309.81	2,147.61	2,695.27	1,156.15
GRAND TOTAL	\$48,038.80	\$38,738.94	\$26,769.28	\$34,826.16

Graded According to Population of 1925 — Continued.

PAYMENTS.	Florida POPULATION 362	Hawley POPULATION 354	Monterey POPULATION 348	Dunstable POPULATION 338
Maintenance	\$24,807.29	\$20,833.39	\$13,283.75	\$22,618.10
<i>Departmental</i>	<i>24,784.29</i>	<i>20,808.43</i>	<i>12,721.20</i>	<i>22,158.50</i>
General government	3,813.60	529.46	865.14	1,170.14
Protection of persons and property	202.49	198.56	186.31	880.62
Health and sanitation	471.49	680.66	684.50	93.02
Highways	10,476.14	5,425.98	5,881.67	10,847.49
Charities	1,050.81	712.80	92.04	898.54
Soldiers' benefits	—	48.00	18.00	—
Schools	8,613.10	13,060.42	4,521.56	7,697.04
Libraries	—	26.35	165.28	225.65
Recreation	—	—	50.50	—
Pensions	—	—	—	—
Unclassified	156.66	126.20	256.20	340.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>224.25</i>
Electric light	—	—	—	—
Water	—	—	—	222.90
All other	—	—	—	1.35
<i>Cemeteries</i>	<i>23.00</i>	<i>24.96</i>	<i>562.55</i>	<i>235.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	139.79	227.91	182.23	446.42
<i>Loans, general purposes</i>	<i>139.79</i>	<i>227.91</i>	<i>182.23</i>	<i>162.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>283.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,093.48	3,215.82	785.00	—
<i>Departmental</i>	<i>4,093.48</i>	<i>3,215.82</i>	<i>785.00</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	58.50	—	—	—
Health and sanitation	—	—	—	—
Highways	4,034.98	3,003.70	785.00	—
Charities	—	—	—	—
Schools	—	212.12	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	10,000.00	4,200.00	8,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	170.65	277.30
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>170.65</i>	<i>277.30</i>
Refunds	.25	31.50	27.49	47.28
Agency, trust, and investment	5,144.69	1,017.28	2,958.17	2,311.57
<i>Taxes and licenses for State</i>	<i>2,405.91</i>	<i>480.00</i>	<i>1,200.00</i>	<i>1,080.00</i>
<i>Taxes for county</i>	<i>2,728.36</i>	<i>537.28</i>	<i>1,364.18</i>	<i>822.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10.42</i>	<i>—</i>	<i>393.99</i>	<i>408.95</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$24,947.08	\$21,061.30	\$13,465.98	\$23,064.52
Permanent debt (except from sinking funds)	—	—	200.00	250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,093.48	3,215.82	785.00	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	10,000.00	4,000.00	8,000.00
Transfers (except to sinking funds) and refunds	.25	31.50	198.14	324.58
Agency, trust, and investment	5,144.69	1,017.28	2,958.17	2,311.57
Total payments	\$44,185.50	\$35,325.90	\$21,607.29	\$33,950.67
Balance on hand, including funds	3,853.30	3,413.04	5,161.99	875.49
GRAND TOTAL	\$48,038.80	\$38,738.94	\$26,769.28	\$34,826.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westhampton POPULATION 337	Boxborough POPULATION 333	West Tisbury POPULATION 332	Heath POPULATION 298
REVENUE.	\$14,669.72	\$21,662.63	\$11,648.35	\$16,874.23
General	13,600.34	19,414.77	10,424.26	16,710.36
<i>Taxes</i>	6,668.19	11,335.95	9,305.06	7,997.89
Property, poll, and income	6,551.03	11,292.48	8,742.96	7,971.72
Corporation, bank, etc.	117.16	43.47	562.10	26.17
<i>Licenses and permits</i>	2.00	3.00	16.00	3.00
<i>Fines and forfeits</i>	—	—	—	—
<i>Grants and gifts</i>	6,930.15	7,995.51	1,103.20	8,709.47
For expenses	6,930.15	7,995.51	1,103.20	8,709.47
For outlays	—	—	—	—
<i>All other</i>	—	80.31	—	—
Commercial	1,069.38	2,247.86	1,224.09	163.87
<i>Special assessments</i>	—	124.42	19.45	—
To meet expenses	—	124.42	19.45	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	62.50	—
<i>Departmental</i>	507.63	1,547.23	1,009.02	101.00
General government	6.00	171.04	—	53.00
Protection of persons and property	30.00	171.43	7.02	—
Health and sanitation	—	—	—	—
Highways	—	1,000.00	—	—
Charities	—	—	—	—
Soldiers' benefits	48.00	48.00	48.00	48.00
Schools	423.63	156.76	944.00	—
Libraries	—	—	10.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	72.19	78.00	—
<i>Interest</i>	561.75	504.02	55.12	62.87
On sinking funds	—	—	—	—
On trust and investment funds	377.10	187.73	31.39	21.62
All other	184.65	316.29	23.73	41.25
NON-REVENUE.	\$2,419.91	\$16,195.14	\$5,398.04	\$4,886.35
Offsets to outlays	—	2,400.00	—	—
<i>Departmental</i>	—	2,400.00	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	300.00	12,400.00	2,000.00	3,015.75
<i>Loans, general purposes</i>	300.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	12,400.00	2,000.00	3,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	15.75
<i>Premiums</i>	—	—	—	—
Transfers	—	4.24	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	4.24	—	—
Refunds	10.43	109.89	23.00	32.57
Agency, trust, and investment	2,109.48	1,281.01	3,375.04	1,838.03
<i>Taxes and licenses for State</i>	720.00	601.81	1,320.00	840.00
<i>Taxes for county</i>	1,303.02	457.01	1,923.57	940.23
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	86.46	222.19	131.47	57.80
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$14,669.72	\$24,062.63	\$11,648.35	\$16,874.23
Premiums	—	—	—	—
Municipal indebtedness	300.00	12,400.00	2,000.00	3,015.75
Transfers and refunds	10.43	114.13	23.00	32.57
Agency, trust, and investment	2,109.48	1,281.01	3,375.04	1,838.03
Total receipts	\$17,089.63	\$37,857.77	\$17,046.39	\$21,760.58
Balance on hand, including funds	7,184.78	2,898.66	2,967.03	3,183.81
GRAND TOTAL	\$24,274.41	\$40,756.43	\$20,013.42	\$24,944.39

Graded According to Population of 1925 — Continued.

PAYMENTS.	Westhampton POPULATION 337	Boxborough POPULATION 333	West Tisbury POPULATION 332	Heath POPULATION 298
Maintenance	\$12,496.97	\$18,401.52	\$9,713.86	\$15,786.17
<i>Departmental</i>	<i>12,491.97</i>	<i>18,218.61</i>	<i>9,624.09</i>	<i>15,786.17</i>
General government	552.79	921.60	319.51	1,116.50
Protection of persons and property	138.50	531.20	79.95	316.98
Health and sanitation	158.25	64.00	194.80	496.82
Highways	5,417.20	5,063.07	1,004.65	6,090.98
Charities	110.55	42.86	260.77	304.40
Soldiers' benefits	48.00	98.00	48.00	48.00
Schools	5,589.71	10,356.40	7,511.94	7,114.49
Libraries	154.23	154.30	118.22	169.64
Recreation	19.00	—	—	6.48
Pensions	—	—	—	—
Unclassified	303.74	987.18	86.25	121.88
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5.00</i>	<i>182.91</i>	<i>89.77</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3.00	416.90	15.56	198.50
<i>Loans, general purposes</i>	<i>3.00</i>	<i>416.90</i>	<i>15.56</i>	<i>198.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	572.83	3,000.00	584.70	155.00
<i>Departmental</i>	<i>572.83</i>	<i>3,000.00</i>	<i>584.70</i>	<i>155.00</i>
General government	—	—	—	—
Protection of persons and property	—	—	10.00	—
Health and sanitation	—	—	—	—
Highways	572.83	3,000.00	574.70	155.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	300.00	11,850.00	2,000.00	3,126.75
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>300.00</i>	<i>150.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>11,700.00</i>	<i>2,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>126.75</i>
Transfers	—	4.24	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>4.24</i>	<i>—</i>	<i>—</i>
Refunds	10.43	109.89	23.90	32.57
Agency, trust, and investment	2,109.48	1,281.01	3,406.43	1,859.65
<i>Taxes and licenses for State</i>	<i>720.00</i>	<i>601.81</i>	<i>1,320.00</i>	<i>840.00</i>
<i>Taxes for county</i>	<i>1,303.62</i>	<i>457.01</i>	<i>1,923.57</i>	<i>940.23</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>86.46</i>	<i>222.19</i>	<i>162.86</i>	<i>79.42</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$12,499.97	\$18,818.42	\$9,729.42	\$15,984.67
Permanent debt (except from sinking funds)	300.00	150.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	572.83	3,000.00	584.70	155.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	11,700.00	2,000.00	3,126.75
Transfers (except to sinking funds) and refunds	10.43	114.13	23.00	32.57
Agency, trust, and investment	2,109.48	1,281.01	3,406.43	1,859.65
Total payments	\$15,492.71	\$35,063.56	\$15,743.55	\$21,158.64
Balance on hand, including funds	8,781.70	5,692.87	4,269.87	3,785.75
GRAND TOTAL	\$24,274.41	\$40,756.43	\$20,013.42	\$24,944.39

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Mashpee POPULATION 298	Rowe POPULATION 292	Plainfield POPULATION 282	Tyringham POPULATION 280
REVENUE.	\$8,650.11	\$18,638.15	\$19,284.66	\$13,564.24
General	6,120.57	17,272.73	18,049.21	13,363.39
Taxes	3,338.11	8,538.32	6,061.34	10,810.18
Property, poll, and income	2,919.68	8,674.14	6,037.49	10,775.94
Corporation, bank, etc.	418.43	164.18	23.85	34.24
Licenses and permits	11.00	1.00	1.00	2.00
Fines and forfeits	55.00	—	—	—
Grants and gifts	2,716.46	8,433.41	11,986.87	2,551.21
For expenses	2,716.46	8,433.41	7,865.87	2,551.21
For outlays	—	—	4,121.00	—
All other	—	—	—	—
Commercial	2,529.54	1,365.42	1,235.45	200.85
Special assessments	147.75	—	—	—
To meet expenses	147.75	—	—	—
To meet outlays	—	—	—	—
Privileges	350.00	—	—	—
Departmental	1,955.08	1,181.19	1,040.81	54.46
General government	36.17	9.23	38.00	—
Protection of persons and property	1,687.50	—	3.21	4.78
Health and sanitation	—	—	—	—
Highways	—	—	—	9.00
Charities	30.00	52.33	—	—
Soldiers' benefits	107.00	72.00	60.00	—
Schools	—	1,044.74	935.60	1.00
Libraries	—	2.89	4.00	18.15
Recreation	—	—	—	—
Unclassified	94.41	—	—	21.53
Public service enterprises	—	—	13.65	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	13.65	—
Cemeteries	—	9.09	—	41.50
Interest	76.71	175.14	180.99	104.89
On sinking funds	—	—	—	—
On trust and investment funds	—	62.75	172.28	—
All other	76.71	112.39	8.71	104.89
NON-REVENUE.	\$81,041.32	\$13,358.16	\$21,861.55	\$11,377.16
Offsets to outlays	48,420.04	3,000.00	—	2,050.00
Departmental	48,420.04	3,000.00	—	2,050.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	27,439.63	8,534.54	3,215.17	7,500.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	24,250.00	8,534.54	—	7,500.00
Unpaid warrants or orders, current year	3,189.63	—	3,215.17	—
Premiums	—	—	—	—
Transfers	—	143.11	1,094.65	—
From sinking funds	—	—	—	—
All other	—	143.11	1,094.65	—
Refunds	1,594.13	12.20	90.46	13.20
Agency, trust, and investment	3,587.52	1,668.31	17,461.27	1,813.96
Taxes and licenses for State	1,082.27	722.17	720.00	842.53
Taxes for county	2,505.25	805.91	1,303.02	954.93
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	18.18	15,438.25	16.50
All other	—	122.05	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$57,070.15	\$21,638.15	\$19,284.66	\$15,614.24
Premiums	—	—	—	—
Municipal indebtedness	27,439.63	8,534.54	3,215.17	7,500.00
Transfers and refunds	1,594.13	155.31	1,185.11	13.20
Agency, trust, and investment	3,587.52	1,668.31	17,461.27	1,813.96
Total receipts	\$89,691.43	\$31,996.31	\$41,146.21	\$24,941.40
Balance on hand, including funds	4,949.62	1,021.42	55.65	415.75
GRAND TOTAL	\$94,641.05	\$33,017.73	\$41,201.86	\$25,357.15

Graded According to Population of 1925 — Continued.

PAYMENTS.	Mashpee POPULATION 298	Rowe POPULATION 292	Plainfield POPULATION 282	Tyringham POPULATION 280
Maintenance	\$18,058.04	\$16,861.10	\$16,153.52	\$11,188.85
<i>Departmental</i>	17,683.55	16,809.89	16,105.38	11,085.35
General government	3,615.73	927.19	767.26	597.85
Protection of persons and property	2,180.29	221.04	117.40	103.53
Health and sanitation	332.87	131.75	395.25	148.00
Highways	5,048.80	5,027.02	5,398.92	4,770.42
Charities	146.00	54.33	50.00	—
Soldiers' benefits	72.00	72.00	60.00	123.00
Schools	5,888.19	10,136.14	9,065.90	4,980.84
Libraries	48.16	146.77	119.65	192.29
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	351.51	93.65	131.00	169.42
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	374.49	51.21	48.14	103.50
<i>Administration of trust funds</i>	—	—	—	—
Interest	1,042.25	267.66	263.26	269.75
<i>Loans, general purposes</i>	1,042.25	267.66	263.26	269.75
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	43,059.11	5,047.03	20,427.19	3,099.69
<i>Departmental</i>	43,059.11	4,890.42	20,427.19	3,099.69
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	42,832.62	4,890.42	—	3,099.69
Charities	—	—	—	—
Schools	—	—	20,427.19	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	226.49	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	156.61	—	—
Municipal indebtedness	27,300.00	7,000.00	955.42	7,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	800.00	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	26,500.00	7,000.00	—	7,500.00
<i>Warrants or orders, previous years</i>	—	—	955.42	—
Transfers	—	143.11	1,094.65	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	143.11	1,094.65	—
Refunds	1,594.13	12.20	90.46	13.20
Agency, trust, and investment	3,587.52	1,659.22	2,048.21	1,813.96
<i>Taxes and licenses for State</i>	1,082.27	722.17	720.00	842.53
<i>Taxes for county</i>	2,505.25	805.91	1,303.02	954.93
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	9.09	25.19	16.50
<i>All other</i>	—	122.05	—	—
RECAPITULATION.				
Maintenance and interest	\$19,100.29	\$17,128.76	\$16,416.78	\$11,458.60
Permanent debt (except from sinking funds)	800.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	43,059.11	5,047.03	20,427.19	3,099.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	26,500.00	7,000.00	955.42	7,500.00
Transfers (except to sinking funds) and refunds	1,594.13	155.31	1,185.11	13.20
Agency, trust, and investment	3,587.52	1,659.22	2,048.21	1,813.96
Total payments	\$94,641.05	\$30,990.32	\$41,032.71	\$23,885.45
<i>Balance on hand, including funds</i>	—	2,027.41	169.15	1,471.70
GRAND TOTAL	\$94,641.05	\$33,017.73	\$41,201.86	\$25,357.15

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leyden POPULATION 270	Goshen POPULATION 251	Chilmark POPULATION 240	Washington POPULATION 231
REVENUE.	\$16,559.31	\$18,137.21	\$11,075.11	\$13,621.55
General	15,325.31	14,521.83	10,813.63	12,769.42
<i>Taxes</i>	<i>6,813.22</i>	<i>8,990.90</i>	<i>10,083.11</i>	<i>6,076.81</i>
Property, poll, and income	6,726.82	8,764.10	9,986.17	6,049.24
Corporation, bank, etc.	86.40	226.80	96.94	27.57
<i>Licenses and permits</i>	<i>—</i>	<i>11.00</i>	<i>25.00</i>	<i>12.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>8,512.09</i>	<i>5,519.93</i>	<i>705.52</i>	<i>6,680.61</i>
For expenses	8,512.09	5,519.93	705.52	6,680.61
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	1,234.00	3,615.38	261.48	852.13
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>62.50</i>	<i>—</i>
<i>Departmental</i>	<i>945.47</i>	<i>1,714.38</i>	<i>141.83</i>	<i>768.08</i>
General government	—	319.50	107.75	—
Protection of persons and property	135.05	1.10	2.63	2.05
Health and sanitation	—	—	—	—
Highways	10.20	—	—	766.00
Charities	8.84	351.67	31.45	—
Soldiers' benefits	8.00	96.00	—	—
Schools	783.38	442.01	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	504.10	—	.03
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>288.53</i>	<i>1,901.00</i>	<i>57.15</i>	<i>84.05</i>
On sinking funds	—	—	—	—
On trust and investment funds	254.84	1,768.96	35.22	—
All other	33.69	132.04	21.93	84.05
NON-REVENUE.	\$8,398.40	\$18,786.47	\$5,630.56	\$6,057.12
Offsets to outlays	1,500.00	2,000.00	565.00	2,000.00
<i>Departmental</i>	<i>1,500.00</i>	<i>2,000.00</i>	<i>565.00</i>	<i>2,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,500.00	14,056.24	3,000.00	3,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,500.00</i>	<i>11,000.00</i>	<i>3,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>1,556.24</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	125.00	598.94	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	125.00	598.94	—	—
Refunds	—	134.08	—	30.00
Agency, trust, and investment	1,273.40	1,997.21	2,065.58	1,027.12
<i>Taxes and licenses for State</i>	<i>601.81</i>	<i>600.00</i>	<i>841.48</i>	<i>481.45</i>
<i>Taxes for county</i>	<i>671.59</i>	<i>1,085.85</i>	<i>1,224.10</i>	<i>545.67</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>311.36</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$18,059.31	\$20,137.21	\$11,640.11	\$15,621.55
Premiums	—	—	—	—
Municipal indebtedness	5,500.00	14,056.24	3,000.00	3,000.00
Transfers and refunds	125.00	733.02	—	30.00
Agency, trust, and investment	1,273.40	1,997.21	2,065.58	1,027.12
Total receipts	\$24,957.71	\$36,923.68	\$16,705.69	\$19,678.67
Balance on hand, including funds	909.81	3,393.31	1,546.72	3,147.62
GRAND TOTAL	\$25,867.52	\$40,316.99	\$18,252.41	\$22,826.29

Graded According to Population of 1925 — Continued.

PAYMENTS.	Leyden POPULATION 270	Goshen POPULATION 251	Chilmark POPULATION 240	Washington POPULATION 231
Maintenance	\$14,479.18	\$17,366.80	\$8,388.85	\$12,505.80
<i>Departmental</i>	14,479.18	17,287.41	8,263.60	12,505.80
General government	696.27	903.48	1,064.81	872.54
Protection of persons and property	241.57	144.91	106.48	69.54
Health and sanitation	334.24	262.00	114.90	144.25
Highways	4,763.06	4,839.22	1,492.57	6,265.16
Charities	183.27	454.62	15.00	24.00
Soldiers' benefits	—	72.00	—	—
Schools	7,890.42	8,685.64	5,203.51	5,050.81
Libraries	66.80	108.27	189.43	—
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	303.55	1,817.27	76.90	79.50
<i>Public service enterprises</i>	—	12.39	5.25	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	12.39	5.25	—
<i>Cemeteries</i>	—	22.00	120.00	—
<i>Administration of trust funds</i>	—	45.00	—	—
Interest	155.02	730.75	240.34	62.67
<i>Loans, general purposes</i>	155.02	730.75	240.34	62.67
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,001.25	4,073.82	—	3,672.62
<i>Departmental</i>	2,001.25	4,073.82	—	3,672.62
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	2,001.25	3,012.49	—	3,592.62
Charities	—	—	—	—
Schools	—	1,061.33	—	80.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,670.00	12,750.00	4,200.00	3,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	170.00	750.00	1,200.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	5,500.00	12,000.00	3,000.00	3,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	125.00	598.94	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	125.00	598.94	—	—
Refunds	—	134.08	—	30.00
Agency, trust, and investment	1,273.40	1,853.55	2,100.80	1,027.12
<i>Taxes and licenses for State</i>	601.81	600.00	841.48	481.45
<i>Taxes for county</i>	671.59	1,085.85	1,224.10	545.67
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	167.70	35.22	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$14,634.20	\$18,097.55	\$8,629.19	\$12,568.47
Permanent debt (except from sinking funds)	170.00	750.00	1,200.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,001.25	4,073.82	—	3,672.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,500.00	12,000.00	3,000.00	3,000.00
Transfers (except to sinking funds) and refunds	125.00	733.02	—	30.00
Agency, trust, and investment	1,273.40	1,853.55	2,100.80	1,027.12
Total payments	\$23,703.85	\$37,507.94	\$14,929.99	\$20,298.21
Balance on hand, including funds	2,163.67	2,809.05	3,322.42	2,528.08
GRAND TOTAL	\$25,867.52	\$40,316.99	\$18,252.41	\$22,826.29

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Prescott POPULATION 230	Middlefield POPULATION 223	Alford POPULATION 221	Shutesbury POPULATION 208
REVENUE.	\$10,488.20	\$14,032.02	\$9,536.15	\$13,589.14
General	9,055.71	12,525.63	9,457.21	13,262.45
Taxes	4,781.21	6,830.80	5,318.66	7,340.31
Property, poll, and income	4,720.14	6,789.79	5,245.07	7,157.79
Corporation, bank, etc.	61.07	41.01	73.58	182.52
Licenses and permits	2.00	—	2.00	—
Fines and forfeits	—	2.50	52.38	25.00
Grants and gifts	4,272.50	5,692.33	4,084.18	5,897.14
For expenses	4,272.50	5,541.33	4,084.18	5,897.14
For outlays	—	151.00	—	—
All other	—	—	—	—
Commercial	1,432.49	1,506.39	78.94	326.69
Special assessments	119.25	—	—	—
To meet expenses	119.25	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	1,095.36	1,438.64	6.20	106.95
General government	—	104.00	—	—
Protection of persons and property	19.10	24.97	5.00	13.25
Health and sanitation	—	—	—	—
Highways	—	522.00	—	15.60
Charities	—	40.00	—	—
Soldiers' benefits	84.00	—	—	72.00
Schools	992.26	747.67	—	.10
Libraries	—	—	1.20	—
Recreation	—	—	—	—
Unclassified	—	—	—	6.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	93.00	—	24.28	—
Interest	124.88	67.75	48.46	219.74
On sinking funds	—	—	—	—
On trust and investment funds	47.77	—	48.46	—
All other	77.11	67.75	—	219.74
NON-REVENUE.	\$9,892.50	\$6,225.65	\$3,034.05	\$3,271.91
Offsets to outlays	1,399.32	—	500.00	1,200.00
Departmental	1,399.32	—	500.00	1,200.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	6,200.00	4,349.88	1,185.21	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	6,200.00	3,000.00	1,000.00	—
Unpaid warrants or orders, current year	—	1,349.88	185.21	—
Premiums	—	—	—	—
Transfers	—	—	33.95	546.00
From sinking funds	—	—	—	—
All other	—	—	33.95	546.00
Refunds	—	89.92	—	—
Agency, trust, and investment	2,293.18	1,785.85	1,314.89	1,525.91
Taxes and licenses for State	600.00	600.00	601.81	720.00
Taxes for county	1,085.85	1,085.85	682.09	805.91
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	607.33	100.00	30.99	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$11,887.52	\$14,032.02	\$10,036.15	\$14,789.14
Premiums	—	—	—	—
Municipal indebtedness	6,200.00	4,349.88	1,185.21	—
Transfers and refunds	—	89.92	33.95	546.00
Agency, trust, and investment	2,293.18	1,785.85	1,314.89	1,525.91
Total receipts	\$20,380.70	\$20,257.67	\$12,570.20	\$16,861.05
Balance on hand, including funds	1,800.86	369.23	1,017.65	7,560.51
GRAND TOTAL	\$22,181.56	\$20,626.90	\$13,587.85	\$24,421.56

Graded According to Population of 1925 — Continued.

PAYMENTS.	Prescott POPULATION 230	Middlefield POPULATION 223	Alford POPULATION 221	Shutesbury POPULATION 208
Maintenance	\$11,716.20	\$13,322.02	\$8,491.80	\$13,126.63
<i>Departmental</i>	<i>11,617.20</i>	<i>13,312.02</i>	<i>8,433.57</i>	<i>12,979.87</i>
General government	491.92	808.41	503.98	962.80
Protection of persons and property	318.96	201.34	83.02	375.15
Health and sanitation	241.50	109.60	230.00	270.50
Highways	4,213.15	4,909.96	2,733.82	5,040.28
Charities	216.86	566.41	242.28	9.75
Soldiers' benefits	92.98	—	—	285.00
Schools	5,727.78	6,436.68	4,489.17	5,484.33
Libraries	110.95	133.08	73.80	230.53
Recreation	—	—	—	13.00
Pensions	—	—	—	—
Unclassified	203.10	146.54	77.50	308.53
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2.00</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	2.00
<i>Cemeteries</i>	<i>99.00</i>	<i>10.00</i>	<i>58.23</i>	<i>144.76</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	164.17	312.75	—	—
<i>Loans, general purposes</i>	<i>164.17</i>	<i>312.75</i>	—	—
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	—	—
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	—	—
Outlays	1,899.24	548.00	1,500.00	1,600.00
<i>Departmental</i>	<i>1,899.24</i>	<i>548.00</i>	<i>1,500.00</i>	<i>1,600.00</i>
General government	—	—	—	—
Protection of persons and property	—	298.00	—	—
Health and sanitation	—	—	—	—
Highways	1,899.24	100.00	1,500.00	1,600.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	150.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,700.00	4,500.00	2,058.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,700.00</i>	<i>2,500.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>58.00</i>	<i>—</i>
Transfers	—	—	33.95	546.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>33.95</i>	<i>546.00</i>
Refunds	—	89.92	—	—
Agency, trust, and investment	2,295.95	1,785.85	1,329.40	1,525.91
<i>Taxes and licenses for State</i>	<i>600.00</i>	<i>600.00</i>	<i>601.81</i>	<i>720.00</i>
<i>Taxes for county</i>	<i>1,085.85</i>	<i>1,085.85</i>	<i>682.09</i>	<i>805.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>610.10</i>	<i>100.00</i>	<i>45.50</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$11,880.37	\$13,634.77	\$8,491.80	\$13,126.63
Permanent debt (except from sinking funds)	—	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,899.24	548.00	1,500.00	1,600.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,700.00	2,500.00	2,058.00	—
Transfers (except to sinking funds) and refunds	—	89.92	33.95	546.00
Agency, trust, and investment	2,295.95	1,785.85	1,329.40	1,525.91
Total payments	\$20,775.56	\$20,558.54	\$13,413.15	\$16,798.54
Balance on hand, including funds	1,406.00	68.36	174.70	7,623.02
GRAND TOTAL	\$22,181.56	\$20,626.90	\$13,587.85	\$24,421.56

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Montgomery POPULATION 191	Gay Head POPULATION 168	Tolland POPULATION 150	Monroe POPULATION 143
REVENUE.	\$10,036.80	\$6,058.70	\$13,002.59	\$9,054.94
General	8,843.27	5,558.70	12,922.44	8,487.56
<i>Taxes</i>	<i>4,438.03</i>	<i>2,968.11</i>	<i>7,469.07</i>	<i>6,841.56</i>
Property, poll, and income	4,392.22	2,941.16	7,041.21	4,687.20
Corporation, bank, etc.	45.81	26.95	427.86	2,154.36
<i>Licenses and permits</i>	<i>—</i>	<i>80.00</i>	<i>3.00</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>4,405.24</i>	<i>2,510.59</i>	<i>5,450.37</i>	<i>1,640.00</i>
For expenses	4,405.24	2,510.59	5,389.30	1,640.00
For outlays	—	—	61.07	—
All other	—	—	—	—
Commercial	1,193.53	500.00	80.15	567.38
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>357.94</i>	<i>—</i>	<i>44.20</i>	<i>317.76</i>
General government	99.00	—	7.00	—
Protection of persons and property	19.25	—	30.00	1.16
Health and sanitation	—	—	—	—
Highways	37.51	—	7.20	—
Charities	—	—	—	—
Soldiers' benefits	—	—	—	—
Schools	114.75	—	—	315.00
Libraries	—	—	—	1.60
Recreation	—	—	—	—
Unclassified	87.43	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>835.59</i>	<i>—</i>	<i>35.95</i>	<i>249.62</i>
On sinking funds	—	—	—	—
On trust and investment funds	800.00	—	9.39	—
All other	35.59	—	26.56	249.62
NON-REVENUE.	\$5,416.00	\$1,589.75	\$8,612.09	\$3,310.11
Offsets to outlays	2,000.00	—	4,000.00	—
<i>Departmental</i>	<i>2,000.00</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,500.00	1,000.00	3,280.60	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,500.00</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>1,280.60</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	—	—	—
Refunds	67.99	—	59.28	.45
Agency trust, and investment	848.01	589.75	1,272.21	3,309.66
<i>Taxes and licenses for State</i>	<i>480.45</i>	<i>240.00</i>	<i>720.86</i>	<i>1,563.51</i>
<i>Taxes for county</i>	<i>367.56</i>	<i>349.75</i>	<i>551.35</i>	<i>1,746.15</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$12,036.80	\$6,058.70	\$17,002.59	\$9,054.94
Premiums	—	—	—	—
Municipal indebtedness	2,500.00	1,000.00	3,280.60	—
Transfers and refunds	67.99	—	59.28	.45
Agency, trust, and investment	848.01	589.75	1,272.21	3,309.66
Total receipts	\$15,452.80	\$7,648.45	\$21,614.68	\$12,365.05
Balance on hand, including funds	849.83	1,161.71	—	15,548.86
GRAND TOTAL	\$16,302.63	\$8,810.16	\$21,614.68	\$27,913.91

Graded According to Population of 1925 — Continued.

PAYMENTS.	Montgomery POPULATION 191	Gay Head POPULATION 168	Tolland POPULATION 150	Monroe POPULATION 143
Maintenance	\$9,728.74	\$4,886.04	\$11,769.33	\$9,533.23
<i>Departmental</i>	9,715.61	4,886.04	11,754.33	9,533.23
General government	817.77	1,120.93	681.78	537.45
Protection of persons and property	187.40	8.00	61.75	73.30
Health and sanitation	222.94	41.00	387.20	376.50
Highways	3,719.72	156.70	5,767.96	4,675.66
Charities	703.27	—	—	112.97
Soldiers' benefits	—	72.00	—	—
Schools	3,919.85	3,430.56	4,734.64	3,523.99
Libraries	22.50	—	32.00	71.84
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	122.16	56.85	89.00	161.52
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	13.13	—	15.00	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	86.55	29.26	42.78	—
<i>Loans, general purposes</i>	86.55	29.26	42.78	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,788.60	20.00	5,037.00	—
<i>Departmental</i>	2,788.60	20.00	5,037.00	—
General government	30.00	—	—	—
Protection of persons and property	348.42	—	—	—
Health and sanitation	—	—	—	—
Highways	2,410.18	20.00	5,037.00	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,700.00	1,500.00	2,000.00	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	200.00	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	2,500.00	1,500.00	2,000.00	—
<i>Warrant or orders, previous years</i>	—	—	—	—
Transfers	—	—	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	—	—
Refunds	67.99	—	59.28	.45
Agency, trust, and investment	848.01	589.75	1,281.60	3,309.66
<i>Taxes and licenses for State</i>	480.45	240.00	720.86	1,563.51
<i>Taxes for county</i>	367.56	349.75	551.35	1,746.15
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	9.39	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$9,815.29	\$4,915.30	\$11,812.11	\$9,533.23
Permanent debt (except from sinking funds)	200.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,788.60	20.00	5,037.00	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,500.00	1,500.00	2,000.00	—
Transfers (except to sinking funds) and refunds	67.99	—	59.28	.45
Agency, trust, and investment	848.01	589.75	1,281.60	3,309.66
Total payments	\$16,219.89	\$7,025.05	\$20,189.99	\$12,843.34
Balance on hand, including funds	82.74	1,785.11	1,424.69	15,070.57
GRAND TOTAL	\$16,302.63	\$8,810.16	\$21,614.68	\$27,913.91

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gosnold POPULATION 142	Holland POPULATION 141	Peru POPULATION 113	New Ashford POPULATION 85
REVENUE.	\$14,402.61	\$11,554.07	\$9,824.01	\$4,691.86
General	13,643.80	11,122.08	8,904.23	4,631.86
Taxes	13,403.90	5,382.19	4,211.37	2,449.69
Property, poll and income	13,323.71	5,796.00	4,039.42	2,432.47
Corporation, bank, etc.	80.19	186.19	171.95	17.22
Licenses and permits	65.00	2.00	—	15.00
Fines and forfeits	—	58.43	—	—
Grants and gifts	184.90	5,079.46	4,692.86	2,167.17
For expenses	184.90	5,079.46	4,600.86	2,167.17
For outlays	—	—	92.00	—
All other	—	—	—	—
Commercial	758.81	431.99	919.78	60.00
Special assessments	—	33.47	—	—
To meet expenses	—	33.47	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	2.50	217.06	893.00	60.00
General government	—	61.01	—	—
Protection of persons and property	2.50	40.70	818.00	60.00
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	40.00	—
Soldiers' benefits	—	96.00	—	—
Schools	—	—	35.00	—
Libraries	—	1.35	—	—
Recreation	—	—	—	—
Unclassified	—	18.00	—	—
Public service enterprises	618.00	—	—	—
Electric light	—	—	—	—
Water	265.00	—	—	—
All other	353.00	—	—	—
Cemeteries	—	25.26	—	—
Interest	138.31	166.20	26.78	—
On sinking funds	—	—	—	—
On trust and investment funds	—	64.37	—	—
All other	138.31	91.83	26.78	—
NON-REVENUE.	\$12,428.48	\$2,913.13	\$4,283.90	\$1,479.22
Offsets to outlays	—	—	1,000.00	—
Departmental	—	—	1,000.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	8,000.00	2,000.00	2,000.00	955.66
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	8,000.00	2,000.00	2,000.00	900.00
Unpaid warrants or orders, current year	—	—	—	55.66
Premiums	—	—	—	—
Transfers	—	114.08	—	—
From sinking funds	—	—	—	—
All other	—	114.08	—	—
Refunds	—	—	—	10.00
Agency, trust, and investment	4,428.48	799.05	1,283.90	513.56
Taxes and licenses for State	1,805.43	360.03	601.81	240.72
Taxes for county	2,623.05	275.67	682.09	272.84
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	163.35	—	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$14,402.61	\$11,554.07	\$10,824.01	\$4,691.86
Premiums	—	—	—	—
Municipal indebtedness	8,000.00	2,000.00	2,000.00	955.66
Transfers and refunds	—	114.08	—	10.00
Agency, trust, and investment	4,428.48	799.05	1,283.90	513.56
Total receipts	\$26,831.09	\$14,467.20	\$14,107.91	\$6,171.08
Balance on hand, including funds	10,044.57	3,008.15	225.58	—
GRAND TOTAL	\$36,875.66	\$17,475.35	\$14,333.49	\$6,171.08

Graded According to Population of 1925—Continued.

PAYMENTS.	Gosnold POPULATION 142	Holland POPULATION 141	Peru POPULATION 113	New Ashford POPULATION 85
Maintenance	\$7,977.42	\$10,140.41	\$8,604.69	\$4,228.53
<i>Departmental</i>	6,192.99	9,930.46	8,604.69	4,198.16
General government	2,730.46	1,104.28	297.51	367.81
Protection of persons and property	105.00	204.46	850.01	21.69
Health and sanitation	66.50	134.83	67.75	85.83
Highways	178.25	2,906.84	3,539.50	1,035.71
Charities	—	8.34	—	3.58
Soldiers' benefits	—	—	—	—
Schools	2,863.62	5,020.27	3,736.58	2,592.39
Libraries	188.20	94.47	—	1.65
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	60.96	456.97	113.34	89.50
<i>Public service enterprises</i>	1,783.08	98.70	—	—
Electric light	—	—	—	—
Water	1,515.38	—	—	—
All other	267.70	98.70	—	—
<i>Cemeteries</i>	1.35	111.25	—	30.37
<i>Administration of trust funds</i>	—	—	—	—
Interest	179.07	44.86	70.17	71.08
<i>Loans, general purposes</i>	166.44	44.86	70.17	71.08
<i>Loans, public service enterprises</i>	22.63	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	14,933.25	2,624.42	2,211.85	—
<i>Departmental</i>	14,933.25	2,624.42	2,211.85	—
General government	14,933.25	—	—	—
Protection of persons and property	—	—	184.00	—
Health and sanitation	—	—	—	—
Highways	—	122.07	2,027.85	—
Charities	—	44.00	—	—
Schools	100.00	2,458.35	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	9,000.00	—	2,000.00	1,347.91
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,000.00	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	8,000.00	—	2,000.00	1,150.00
<i>Warrants or orders, previous years</i>	—	—	—	137.91
Transfers	—	114.08	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	114.08	—	—
Refunds	—	—	—	10.00
Agency, trust, and investment	4,428.48	749.34	1,283.90	513.56
<i>Taxes and licenses for State</i>	1,805.43	360.03	601.81	240.72
<i>Taxes for county</i>	2,623.05	275.67	682.09	272.84
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	113.64	—	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$8,156.49	\$10,185.27	\$8,674.86	\$4,299.61
Permanent debt (except from sinking funds)	1,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,933.25	2,624.42	2,211.85	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,000.00	—	2,000.00	1,347.91
Transfers (except to sinking funds) and refunds	—	114.08	—	10.00
Agency, trust, and investment	4,428.48	749.34	1,283.90	513.56
Total payments	\$36,518.22	\$13,673.11	\$14,170.61	\$6,171.08
Balance on hand, including funds	357.44	3,802.24	162.88	—
GRAND TOTAL	\$36,875.66	\$17,475.35	\$14,333.49	\$6,171.08

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Mount Washington POPULATION 58
REVENUE.		\$5,675.96
General		5,612.07
<i>Taxes</i>		<i>3,617.05</i>
Property, poll, and income		3,606.00
Corporation, bank, etc.		11.05
<i>Licenses and permits</i>		—
<i>Fines and forfeits</i>		—
<i>Grants and gifts</i>		<i>1,995.02</i>
For expenses		1,995.02
For outlays		—
<i>All other</i>		—
Commercial		63.89
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		—
<i>Departmental</i>		<i>12.00</i>
General government		12.00
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		—
<i>Interest</i>		<i>51.89</i>
On sinking funds		—
On trust and investment funds		17.53
All other		34.36
NON-REVENUE.		\$2,017.33
Offsets to outlays		1,000.00
<i>Departmental</i>		<i>1,000.00</i>
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		—
<i>From sinking funds</i>		—
<i>All other</i>		—
Refunds		—
Agency, trust, and investment		1,017.33
<i>Taxes and licenses for State</i>		<i>360.59</i>
<i>Taxes for county</i>		<i>409.25</i>
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>247.49</i>
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$6,675.96
Premiums		—
Municipal indebtedness		—
Transfers and refunds		—
Agency, trust, and investment		1,017.33
Total receipts		\$7,693.29
<i>Balance on hand, including funds</i>		<i>504.90</i>
GRAND TOTAL		\$8,198.19

Graded According to Population of 1925 — Continued.

PAYMENTS.		Mount Washington POPULATION 58
Maintenance		\$5,008.06
<i>Departmental</i>		<i>4,993.06</i>
General government		505.58
Protection of persons and property		60.00
Health and sanitation		10.00
Highways		2,382.59
Charities		287.72
Soldiers' benefits		—
Schools		1,486.65
Libraries		—
Recreation		—
Pensions		—
Unclassified		260.52
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>15.00</i>
Administration of trust funds		—
Interest		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
Outlays		1,490.27
<i>Departmental</i>		<i>1,490.27</i>
General government		—
Protection of persons and property		—
Health and sanitation		—
Highways		1,490.27
Charities		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		—
Municipal indebtedness		35.00
<i>From sinking funds</i>		—
<i>From revenue and other sources</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Warrants or orders, previous years</i>		<i>35.00</i>
Transfers		—
<i>To sinking funds from revenue</i>		—
<i>All other</i>		—
Refunds		—
Agency, trust, and investment		772.09
<i>Taxes and licenses for State</i>		<i>360.59</i>
<i>Taxes for county</i>		<i>409.25</i>
<i>Expenditures for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>2.25</i>
<i>All other</i>		—
RECAPITULATION.		
Maintenance and interest		\$5,008.06
Permanent debt (except from sinking funds)		—
Sinking fund requirements from revenue		—
Outlays		1,490.27
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		35.00
Transfers (except to sinking funds) and refunds		—
Agency, trust, and investment		772.09
Total payments		\$7,305.42
Balance on hand, including funds		892.77
GRAND TOTAL		\$8,198.19

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (237 TOWNS).		POPULATION 405,971
REVENUE.		\$19,279,512.92
General		17,088,239.99
<i>Taxes</i>		<i>16,348,575.59</i>
Property, poll, and income		14,550,855.36
Corporation, bank, etc.		792,720.23
<i>Licenses and permits</i>		<i>35,007.80</i>
<i>Fines and forfeits</i>		<i>69,588.03</i>
<i>Grants and gifts</i>		<i>1,638,349.99</i>
For expenses		1,529,094.29
For outlays		109,255.70
<i>All other</i>		<i>1,768.58</i>
Commercial		2,191,222.93
<i>Special assessments</i>		<i>70,723.93</i>
To meet expenses		63,112.26
To meet outlays		7,611.67
<i>Privileges</i>		<i>13,865.61</i>
<i>Departmental</i>		<i>1,692,021.31</i>
General government		69,028.68
Protection of persons and property		47,772.69
Health and sanitation		23,887.50
Highways		66,721.50
Charities		218,973.00
Soldiers' benefits		59,358.57
Schools		176,445.61
Libraries		9,958.02
Recreation		5,918.37
Unclassified		13,957.37
<i>Public service enterprises</i>		<i>961,182.19</i>
Electric light		387,531.29
Water		567,703.98
All other		5,946.92
<i>Cemeteries</i>		<i>74,321.25</i>
<i>Interest</i>		<i>379,108.64</i>
On sinking funds		8,783.12
On trust and investment funds		162,329.13
All other		207,996.39
NON-REVENUE.		\$16,232,152.26
Offsets to outlays		1,654,216.18
<i>Departmental</i>		<i>1,626,753.49</i>
<i>Public service enterprises</i>		<i>27,462.69</i>
<i>Cemeteries</i>		<i>-</i>
Municipal indebtedness		11,642,508.39
<i>Loans, general purposes</i>		<i>1,379,743.66</i>
<i>Loans, public service enterprises</i>		<i>418,610.00</i>
<i>Loans, cemeteries</i>		<i>-</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>9,809,515.54</i>
<i>Unpaid warrants or orders, current year</i>		<i>26,321.32</i>
<i>Premiums</i>		<i>8,317.97</i>
Transfers		219,450.44
<i>From sinking funds</i>		<i>32,000.00</i>
<i>All other</i>		<i>187,450.44</i>
Refunds		57,318.46
Agency, trust, and investment		2,658,658.79
<i>Taxes and licenses for State</i>		<i>1,048,424.77</i>
<i>Taxes for county</i>		<i>1,057,867.23</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>529,955.51</i>
<i>All other</i>		<i>23,411.28</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$20,933,729.10
Premiums		8,317.97
Municipal indebtedness		11,634,190.42
Transfers and refunds		276,768.90
Agency, trust, and investment		2,658,658.79
Total receipts		\$35,511,665.18
Balance on hand, including funds		3,147,114.15
GRAND TOTAL		\$38,658,779.33

¹ Includes \$497.72 from administration of trust funds.

Graded According to Population of 1925 — Concluded.

AGGREGATE PAYMENTS (237 TOWNS).		POPULATION 405,971
Maintenance		\$15,353,005.48
<i>Departmental</i>		<i>14,564,589.76</i>
General government		1,053,515.78
Protection of persons and property		1,238,891.78
Health and sanitation		530,982.98
Highways		3,500,248.54
Charities		834,021.43
Soldiers' benefits		89,521.99
Schools		6,653,157.70
Libraries		259,832.45
Recreation		115,563.50
Pensions		4,150.83
Unclassified		284,702.78
<i>Public service enterprises</i>		<i>641,976.45</i>
Electric light		282,124.17
Water		353,497.39
All other		6,354.89
<i>Cemeteries</i>		<i>144,918.31</i>
<i>Administration of trust funds</i>		<i>1,520.96</i>
Interest		595,726.53
<i>Loans, general purposes</i>		<i>502,548.98</i>
<i>Loans, public service enterprises</i>		<i>93,177.55</i>
<i>Loans, cemeteries</i>		<i>-</i>
Outlays		5,562,107.57
<i>Departmental</i>		<i>4,964,732.98</i>
General government		78,383.68
Protection of persons and property		338,692.79
Health and sanitation		58,660.67
Highways		3,024,014.40
Charities		6,600.41
Schools		1,344,328.40
Libraries		3,419.33
Recreation		77,149.56
Unclassified		33,483.74
<i>Public service enterprises</i>		<i>585,578.41</i>
Electric light		104,858.08
Water		476,817.37
All other		3,902.96
<i>Cemeteries</i>		<i>11,796.18</i>
Municipal indebtedness		10,994,238.32
<i>From sinking funds</i>		<i>32,000.00</i>
<i>From revenue and other sources</i>		<i>1,114,255.91</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>9,835,716.29</i>
<i>Warrants or orders, previous years</i>		<i>12,266.12</i>
Transfers		219,450.44
<i>To sinking funds from revenue</i>		<i>4,742.91</i>
<i>All other</i>		<i>214,707.53</i>
Refunds		57,318.46
Agency, trust, and investment		2,621,242.00
<i>Taxes and licenses for State</i>		<i>1,048,424.77</i>
<i>Taxes for county</i>		<i>1,057,867.23</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>493,440.30</i>
<i>All other</i>		<i>21,509.70</i>
RECAPITULATION.		
Maintenance and interest		\$15,948,732.01
Permanent debt (except from sinking funds)		1,114,255.91
Sinking fund requirements from revenue		4,742.91
Outlays		5,562,107.57
Permanent debt from sinking funds		32,000.00
Bonds refunded, current year		-
Temporary loans		9,847,982.41
Transfers (except to sinking funds) and refunds		272,025.99
Agency, trust, and investment		2,621,242.00
Total payments		\$35,403,088.80
<i>Balance on hand, including funds</i>		<i>3,255,690.53</i>
GRAND TOTAL		\$38,658,779.33

¹ Includes \$18,441.91 paid from offsets to outlays; \$2,000 paid from gifts for outlays; \$960 paid to the county for debt incurred for bridge purposes; and \$500 paid from balance of proceeds of sale of electric light plant.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1925.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Tewksbury . . .	\$71,600.00	\$41,600.00	—	—	\$30,000.00	—	—
Foxborough . . .	84,000.00	59,000.00	—	—	25,000.00	—	—
Auburn . . .	118,750.00	48,750.00	—	—	70,000.00	—	—
Billerica . . .	305,500.00	135,500.00	—	\$170,000.00	—	—	—
Somerset . . .	137,000.00	137,000.00	—	—	—	—	—
Blackstone . . .	145,700.00	65,700.00	—	—	80,000.00	—	—
Falmouth . . .	309,000.00	140,500.00	—	168,500.00	—	—	—
Dudley . . .	125,000.00	73,000.00	—	52,000.00	—	—	—
Templeton . . .	130,600.00	92,000.00	—	8,600.00	30,000.00	—	—
Westport . . .	197,400.00	122,400.00	—	—	75,000.00	—	—
Seekonk . . .	64,500.00	52,500.00	—	—	12,000.00	—	—
Acushnet . . .	109,973.82	46,698.00	—	—	60,000.00	—	\$3,275.82
Leicester . . .	53,000.00	21,000.00	—	—	32,000.00	—	—
Dalton . . .	156,000.00	156,000.00	—	—	—	—	—
Lee . . .	97,000.00	72,000.00	—	—	25,000.00	—	—
Oxford . . .	133,570.00	93,570.00	—	—	40,000.00	—	—
Williamstown . . .	162,223.60	162,000.00	—	—	—	—	223.60
Warren . . .	91,900.00	91,900.00	—	—	—	—	—
Rockport . . .	239,500.00	215,000.00	—	24,500.00	—	—	—
Medfield . . .	38,500.00	26,500.00	—	12,000.00	—	—	—
Provincetown . . .	25,600.00	3,600.00	—	22,000.00	—	—	—
Westford . . .	63,400.00	63,400.00	—	—	—	—	—
East Bridgewater . . .	147,000.00	24,500.00	—	92,500.00	30,000.00	—	—
Wilmington . . .	97,750.00	17,750.00	—	—	80,000.00	—	—
Holden . . .	283,900.00	162,800.00	—	121,100.00	—	—	—
Longmeadow . . .	328,850.00	263,850.00	—	10,000.00	55,000.00	—	—
Barre . . .	20,000.00	—	—	—	20,000.00	—	—
Holbrook . . .	82,000.00	27,700.00	—	24,300.00	30,000.00	—	—
Swansea . . .	57,000.00	57,000.00	—	—	—	—	—
Wrentham . . .	61,035.03	—	—	60,900.00	—	—	135.03
Dighton . . .	6,000.00	6,000.00	—	—	—	—	—
Hopedale . . .	—	—	—	—	—	—	—
Nantucket . . .	53,500.00	13,500.00	—	40,000.00	—	—	—
Medway . . .	123,219.76	17,819.76	—	60,400.00	45,000.00	—	—
East Longmeadow . . .	118,300.00	59,500.00	—	28,800.00	30,000.00	—	—
West Bridgewater . . .	102,740.00	20,000.00	—	67,740.00	15,900.00	—	—
Sharon . . .	137,400.00	79,000.00	—	18,400.00	40,000.00	—	—
Hardwick . . .	21,500.00	21,500.00	—	—	—	—	—
North Brookfield . . .	26,000.00	9,000.00	—	2,000.00	15,000.00	—	—
Ayer . . .	58,250.00	7,250.00	—	26,000.00	25,000.00	—	—
Bourne . . .	107,000.00	107,000.00	—	—	—	—	—
Deerfield . . .	194,000.00	179,000.00	—	—	15,000.00	—	—
Cohasset . . .	27,000.00	27,000.00	—	—	—	—	—
Weston . . .	98,000.00	12,000.00	—	86,000.00	—	—	—
Belchertown . . .	63,500.00	63,500.00	—	—	—	—	—
Lenox . . .	27,500.00	27,500.00	—	—	—	—	—
Hadley . . .	78,000.00	48,000.00	—	—	30,000.00	—	—
Bellingham . . .	42,500.00	22,500.00	—	—	20,000.00	—	—
Wilbraham . . .	65,000.00	45,000.00	—	—	20,000.00	—	—
Holliston . . .	96,000.00	41,000.00	—	—	55,000.00	—	—
Pepperell . . .	60,000.00	—	—	60,000.00	—	—	—
Norton . . .	163,150.00	26,150.00	—	137,000.00	—	—	—
Hanover . . .	26,000.00	16,000.00	—	—	10,000.00	—	—
Scituate . . .	169,750.00	94,750.00	—	—	75,000.00	—	—
Hatfield . . .	96,000.00	16,000.00	—	20,000.00	60,000.00	—	—
Lancaster . . .	6,000.00	6,000.00	—	—	—	—	—
Hull . . .	576,000.00	426,000.00	—	—	150,000.00	—	—
Hopkinton . . .	78,500.00	22,500.00	—	16,000.00	40,000.00	—	—
Kingston . . .	63,000.00	24,500.00	—	38,500.00	—	—	—
Ashland . . .	38,250.00	3,000.00	—	35,000.00	—	¹ \$250.00	—
Manchester . . .	203,000.00	197,000.00	—	6,000.00	—	—	—
Groveland . . .	92,200.00	33,700.00	—	48,500.00	10,000.00	—	—
Groton . . .	83,000.00	83,000.00	—	—	—	—	—
Shirley . . .	54,900.00	39,900.00	—	—	15,000.00	—	—
Acton . . .	129,075.00	99,075.00	—	—	30,000.00	—	—
Millville . . .	50,715.49	38,400.00	—	—	10,000.00	—	2,315.49
Douglas . . .	43,500.00	24,000.00	—	19,500.00	—	—	—
Avon . . .	18,500.00	500.00	—	—	18,000.00	—	—

¹ In anticipation of highway reimbursements from State.

TABLE II. — Outstanding Indebtedness Classified by Character of Obligation — 1925 — Continued.

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Merrimac . . .	\$42,400.00	\$11,000.00	—	\$26,400.00	\$5,000.00	—	—
Rehoboth . . .	34,000.00	14,000.00	—	—	20,000.00	—	—
Charlton . . .	90,000.00	34,000.00	—	—	56,000.00	—	—
Wayland . . .	125,000.00	33,000.00	—	2,000.00	90,000.00	—	—
Rutland . . .	70,500.00	13,500.00	—	28,000.00	29,000.00	—	—
Sutton . . .	900.00	900.00	—	—	900.00	—	—
Hanson . . .	79,000.00	32,000.00	—	17,000.00	30,000.00	—	—
Ashburnham . .	77,713.56	15,743.56	—	14,970.00	47,000.00	—	—
Raynham . . .	39,000.00	29,000.00	—	—	10,000.00	—	—
Harwich . . .	—	—	—	—	—	—	—
Southborough . .	17,250.00	17,250.00	—	—	—	—	—
Hamilton . . .	51,500.00	31,500.00	—	—	20,000.00	—	—
Williamsburg . .	86,200.00	8,000.00	—	53,200.00	25,000.00	—	—
Upton . . .	—	—	—	—	—	—	—
Northborough . .	55,600.00	50,600.00	—	—	5,000.00	—	—
West Boylston . .	22,800.00	22,800.00	—	—	—	—	—
Townsend . . .	17,586.10	7,410.00	—	—	10,000.00	—	\$176.10
Georgetown . . .	20,000.00	12,000.00	—	8,000.00	—	—	—
Westminster . . .	12,500.00	2,500.00	—	—	10,000.00	—	—
Lunenburg . . .	52,000.00	52,000.00	—	—	—	—	—
Sturbridge . . .	22,000.00	—	—	—	22,000.00	—	—
Cheshire . . .	43,000.00	43,000.00	—	—	—	—	—
Stockbridge . . .	115,500.00	66,500.00	—	19,000.00	10,000.00	\$20,000.00	—
Northfield . . .	14,000.00	14,000.00	—	—	—	—	—
Salisbury . . .	52,000.00	27,000.00	—	—	25,000.00	—	—
Millis . . .	95,770.00	67,450.00	—	28,320.00	—	—	—
Marshfield . . .	41,950.00	41,950.00	—	—	—	—	—
Dennis . . .	5,000.00	—	—	—	5,000.00	—	—
Chatham . . .	115,600.00	115,600.00	—	—	—	—	—
Westwood . . .	12,000.00	12,000.00	—	—	—	—	—
North Reading . .	30,000.00	10,000.00	—	—	20,000.00	—	—
Duxbury . . .	60,000.00	30,000.00	—	—	30,000.00	—	—
Middleton . . .	27,302.94	6,300.00	—	500.00	20,000.00	—	502.94
Freetown . . .	22,100.00	2,500.00	—	—	19,600.00	—	—
Nahant . . .	66,000.00	—	—	66,000.00	—	—	—
Sheffield . . .	4,000.00	4,000.00	—	—	—	—	—
Colrain . . .	—	—	—	—	—	—	—
Mattapoisett . . .	108,780.12	14,100.12	—	89,680.00	5,000.00	—	—
Buckland . . .	35,000.00	35,000.00	—	—	—	—	—
Huntington . . .	22,900.00	7,900.00	—	—	15,000.00	—	—
Shelburne . . .	—	—	—	—	—	—	—
Yarmouth . . .	46,641.15	28,500.00	—	—	13,000.00	—	5,141.15
Sterling . . .	4,400.00	900.00	—	3,500.00	—	—	—
Bedford . . .	61,800.00	8,400.00	—	53,400.00	—	—	—
Chester . . .	65,472.50	42,450.00	—	—	23,000.00	—	22.50
Plainville . . .	52,800.00	21,000.00	—	16,800.00	15,000.00	—	—
Pembroke . . .	18,015.00	18,000.00	—	—	—	—	15.00
Sandwich . . .	41,000.00	17,000.00	—	—	24,000.00	—	—
Norwell . . .	62,000.00	38,500.00	—	—	23,500.00	—	—
Lakeville . . .	14,000.00	14,000.00	—	—	—	—	—
Newbury . . .	53,449.93	38,449.93	—	—	15,000.00	—	—
Burlington . . .	56,000.00	41,000.00	—	—	15,000.00	—	—
Tisbury . . .	95,650.00	5,650.00	—	90,000.00	—	—	—
Littleton . . .	83,850.00	40,750.00	—	43,100.00	—	—	—
Rowley . . .	12,750.00	6,750.00	—	6,000.00	—	—	—
Essex . . .	18,500.00	16,500.00	—	—	2,000.00	—	—
Brookfield . . .	15,500.00	9,000.00	—	3,500.00	3,000.00	—	—
Russell . . .	167,900.00	105,300.00	—	52,600.00	10,000.00	—	—
Sudbury . . .	37,000.00	17,000.00	—	—	20,000.00	—	—
West Newbury . .	27,000.00	9,500.00	—	—	17,500.00	—	—
Erving . . .	23,000.00	23,000.00	—	—	—	—	—
Lynnfield . . .	17,000.00	17,000.00	—	—	—	—	—
Oak Bluffs . . .	29,800.00	29,800.00	—	—	—	—	—
West Brookfield .	47,000.00	12,500.00	—	24,500.00	10,000.00	—	—

¹ In anticipation of highway reimbursements from State.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1925 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Carver . . .	\$10,000.00	—	—	—	\$10,000.00	—	—
Lincoln . . .	64,000.00	\$3,000.00	—	\$61,000.00	—	—	—
Sunderland . .	52,000.00	52,000.00	—	—	—	—	—
Marion . . .	79,750.00	1,250.00	—	78,500.00	—	—	—
Southwick . . .	56,200.00	—	—	26,200.00	30,000.00	—	—
Edgartown . .	98,625.00	98,625.00	—	—	—	—	—
Whately . . .	22,517.38	20,000.00	—	—	2,000.00	—	\$517.38
Clarksburg . .	13,700.00	13,700.00	—	—	—	—	—
Norfolk . . .	29,000.00	4,000.00	—	—	25,000.00	—	—
West Stockbridge	20,000.00	5,000.00	—	—	15,000.00	—	—
Stow . . .	1,000.00	1,000.00	—	—	—	—	—
Lanesborough .	12,900.00	2,900.00	—	—	10,000.00	—	—
Wenham . . .	43,000.00	43,000.00	—	—	—	—	—
Berkley . . .	3,000.00	—	—	—	3,000.00	—	—
Tyngsborough .	16,000.00	—	—	—	16,000.00	—	—
Rochester . . .	3,500.00	—	—	—	3,500.00	—	—
Orleans . . .	—	—	—	—	—	—	—
Berlin . . .	—	—	—	—	—	—	—
Hubbardston . .	10,500.00	1,500.00	—	—	9,000.00	—	—
Dover . . .	39,000.00	39,000.00	—	—	—	—	—
Hinsdale . . .	7,000.00	7,000.00	—	—	—	—	—
Mendon . . .	10,000.00	—	—	—	10,000.00	—	—
Harvard . . .	10,000.00	10,000.00	—	—	—	—	—
New Marlborough	10,000.00	—	—	—	10,000.00	—	—
Boylston . . .	11,000.00	9,000.00	\$500.00	1,500.00	—	—	—
Conway . . .	8,000.00	—	—	—	8,000.00	—	—
East Brookfield .	—	—	—	—	—	—	—
Sherborn . . .	12,500.00	2,500.00	—	—	10,000.00	—	—
Ashfield . . .	5,000.00	—	—	—	5,000.00	—	—
Gill . . .	—	—	—	—	—	—	—
Southampton . .	2,000.00	—	—	—	2,000.00	—	—
Topsfield . . .	14,000.00	14,000.00	—	—	—	—	—
Ashby . . .	25,100.00	20,100.00	—	—	5,000.00	—	—
Bernardston . .	6,657.99	1,500.00	—	—	5,000.00	—	157.99
Brimfield . . .	10,000.00	—	—	—	10,000.00	—	—
Royalston . . .	6,000.00	—	—	—	6,000.00	—	—
Charlemont . . .	—	—	—	—	—	—	—
Granby . . .	5,000.00	—	—	—	5,000.00	—	—
Bolton . . .	1,400.00	1,400.00	—	—	—	—	—
Wellfleet . . .	1,500.00	1,500.00	—	—	—	—	—
Becket . . .	3,741.17	—	—	—	3,200.00	—	541.17
Brewster . . .	22,000.00	22,000.00	—	—	—	—	—
Princeton . . .	17,900.00	3,400.00	—	9,500.00	5,000.00	—	—
Enfield . . .	4,638.58	2,500.00	—	—	—	—	2,138.58
Petersham . . .	—	—	—	—	—	—	—
Leverett . . .	—	—	—	—	—	—	—
Dana . . .	18,025.00	—	—	8,025.00	10,000.00	—	—
Hampden . . .	5,500.00	500.00	—	—	5,000.00	—	—
Richmond . . .	5,000.00	5,000.00	—	—	—	—	—
Halifax . . .	11,000.00	3,000.00	—	—	8,000.00	—	—
Granville . . .	8,250.00	4,250.00	—	—	4,000.00	—	—
Paxton . . .	10,800.00	800.00	—	—	10,000.00	—	—
Boxford . . .	4,000.00	4,000.00	—	—	—	—	—
Oakham . . .	—	—	—	—	—	—	—
New Salem . .	—	—	—	—	—	—	—
Pelham . . .	7,400.00	2,900.00	—	—	4,500.00	—	—
Plympton . . .	19,600.00	4,600.00	—	—	15,000.00	—	—
Carlisle . . .	4,466.50	—	—	—	4,000.00	—	466.50
Hancock . . .	200.00	—	200.00	—	—	—	—
Cummington . .	—	—	—	—	—	—	—
Truro . . .	5,000.00	—	—	—	5,000.00	—	—
Eastham . . .	9,500.00	—	—	—	9,500.00	—	—
Sandisfield . . .	3,500.00	—	—	—	3,500.00	—	—
Egremont . . .	—	—	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1925 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Greenwich . . .	—	—	—	—	—	—	—
Chesterfield . . .	—	—	—	—	—	—	—
Blandford . . .	\$29,700.00	\$12,700.00	—	\$12,000.00	\$5,000.00	—	—
Wales . . .	5,000.00	—	—	—	5,000.00	—	—
Worthington . . .	5,000.00	—	—	—	5,000.00	—	—
New Braintree . . .	2,800.00	1,000.00	—	—	1,800.00	—	—
Savoy . . .	6,500.00	1,500.00	—	—	5,000.00	—	—
Wendell . . .	—	—	—	—	—	—	—
Otis . . .	3,600.00	3,600.00	—	—	—	—	—
Windsor . . .	—	—	—	—	—	—	—
Phillipston . . .	5,000.00	—	—	—	5,000.00	—	—
Warwick . . .	500.00	500.00	—	—	—	—	—
Florida . . .	—	—	—	—	—	—	—
Hawley . . .	—	—	—	—	—	—	—
Monterey . . .	1,600.00	1,600.00	—	—	—	—	—
Dunstable . . .	5,500.00	—	—	5,500.00	—	—	—
Westhampton . . .	—	—	—	—	—	—	—
Boxborough . . .	10,000.00	—	—	—	10,000.00	—	—
West Tisbury . . .	—	—	—	—	—	—	—
Heath . . .	3,015.75	—	—	—	3,000.00	—	\$15.75
Mashpee . . .	17,939.63	—	—	—	14,750.00	—	3,189.63
Rowe . . .	3,534.54	—	—	—	3,534.54	—	—
Plainfield . . .	3,215.17	—	—	—	—	—	3,215.17
Tyringham . . .	3,000.00	—	—	—	3,000.00	—	—
Leyden . . .	—	—	—	—	—	—	—
Goshen . . .	13,056.24	8,500.00	—	—	3,000.00	—	1,556.24
Chilmark . . .	2,400.00	2,400.00	—	—	—	—	—
Washington . . .	—	—	—	—	—	—	—
Prescott . . .	2,700.00	—	—	—	2,700.00	—	—
Middlefield . . .	4,849.88	3,000.00	—	—	500.00	—	1,349.88
Alford . . .	185.21	—	—	—	—	—	185.21
Shutesbury . . .	—	—	—	—	—	—	—
Montgomery . . .	200.00	200.00	—	—	—	—	—
Gay Head . . .	—	—	—	—	—	—	—
Tolland . . .	2,435.91	—	—	—	—	—	2,435.91
Monroe . . .	—	—	—	—	—	—	—
Gosnold . . .	—	—	—	—	—	—	—
Holland . . .	2,000.00	—	—	—	2,000.00	—	—
Peru . . .	1,000.00	—	—	—	1,000.00	—	—
New Ashford . . .	405.66	—	—	—	350.00	—	55.66
Mount Washington . . .	—	—	—	—	—	—	—
237 Towns	\$11,187,093.61	\$6,315,141.37	\$700.00	\$2,324,935.00	\$2,498,434.54	\$20,250.00	\$27,632.70

TABLE III. — *Relation of Indebtedness to Valuation — 1925.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1925, together with the supplemental assessment of December, 1925, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as those found in Ashland and Stockbridge (see footnotes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 66 towns which showed no funded or fixed debt.

Towns. (Population under 5,000)	Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1925	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Holden	3,436	9.8	\$2,911,368	\$283,900.00	—	\$283,900.00
2 Norton	2,769	6.7	2,423,650	163,150.00	—	163,150.00
3 Rockport	3,949	4.7	5,118,000	239,500.00	—	239,500.00
4 Groveland	2,485	4.6	1,774,649	82,200.00	—	82,200.00
5 Belchertown	2,905	4.3	1,473,555	63,500.00	—	63,500.00
6 Sunderland	1,290	4.2	1,223,804	52,000.00	—	52,000.00
7 Mattapoisett	1,556	4.2	2,466,350	103,780.12	—	103,780.12
8 Russell	1,398	4.1	3,828,642	157,900.00	—	157,900.00
9 Deerfield	2,968	3.8	4,696,270	179,000.00	—	179,000.00
10 Littleton	1,411	3.8	2,214,775	83,850.00	—	83,850.00
11 Longmeadow	3,333	3.7	7,347,594	273,850.00	—	273,850.00
12 Cheshire	1,842	3.6	1,196,595	43,000.00	—	43,000.00
13 Templeton	4,368	3.5	2,876,272	100,600.00	—	100,600.00
14 Dudley	4,594	3.5	3,581,365	125,000.00	—	125,000.00
15 Acton	2,387	3.5	2,846,765	99,075.00	—	99,075.00
16 Oxford	4,026	3.5	2,702,002	93,570.00	—	93,570.00
17 Chester	1,514	3.4	1,248,390	42,450.00	—	42,450.00
18 Millis	1,791	3.3	2,702,554	95,770.00	\$6,600.00	89,170.00
19 Rutland	2,236	3.3	1,274,060	41,500.00	—	41,500.00
20 West Bridgewater	3,121	3.2	2,713,331	87,740.00	—	87,740.00
21 Edgartown	1,235	3.1	3,169,360	98,625.00	—	98,625.00
22 Dalton	4,092	2.9	5,431,014	156,000.00	—	156,000.00
23 Chatham	1,741	2.8	4,082,390	115,600.00	—	115,600.00
24 Plainville	1,512	2.8	1,346,046	37,800.00	—	37,800.00
25 West Brookfield	1,314	2.8	1,341,039	37,000.00	—	37,000.00
26 East Longmeadow	3,134	2.7	3,275,205	88,300.00	—	88,300.00
27 Medway	3,144	2.7	2,912,885	78,219.76	—	78,219.76
28 Millville	2,366	2.7	1,436,870	38,400.00	—	38,400.00
29 East Bridgewater	3,538	2.7	4,382,412	117,000.00	—	117,000.00
30 Billerica	4,913	2.7	8,232,062	305,500.00	86,411.66	219,088.34
31 Blackstone	4,802	2.5	2,576,882	65,700.00	—	65,700.00
32 Hull	2,652	2.5	16,972,715	426,000.00	—	426,000.00
33 Blandford	437	2.5	995,975	24,700.00	—	24,700.00
34 Williamstown	4,006	2.5	6,554,237	162,000.00	—	162,000.00
35 Douglas	2,363	2.4	1,807,708	43,500.00	—	43,500.00
36 Bedford	1,514	2.4	2,579,508	61,800.00	—	61,800.00
37 Northborough	1,968	2.4	2,120,683	50,600.00	—	50,600.00
38 Lunenburg	1,875	2.4	2,184,472	52,000.00	—	52,000.00
39 Falmouth	4,694	2.4	13,039,885	309,000.00	—	309,000.00
40 Hanson	2,166	2.3	2,164,909	49,000.00	—	49,000.00
41 Kingston	2,524	2.3	2,797,750	63,000.00	—	63,000.00
42 Warren	3,950	2.2	4,106,155	91,900.00	—	91,900.00
43 Wrentham	3,214	2.2	2,727,534	60,900.00	—	60,900.00
44 Norwell	1,466	2.2	1,724,790	38,500.00	—	38,500.00
45 Groton	2,428	2.2	3,734,361	83,000.00	—	83,000.00
46 Goshen	251	2.2	390,882	8,500.00	—	8,500.00
47 Somerset	4,818	2.1	6,463,715	137,000.00	—	137,000.00
48 Ashby	907	2.1	969,748	20,100.00	—	20,100.00
49 Williamsburg	1,993	2.1	1,316,700	61,200.00	33,960.09	27,239.91
50 Westport	4,207	2.1	5,927,275	122,400.00	—	122,400.00
51 Charlton	2,295	2.0	1,686,813	34,000.00	—	34,000.00
52 Marion	1,271	2.0	3,978,123	79,750.00	—	79,750.00
53 Clarksburg	1,222	2.0	689,227	13,700.00	—	13,700.00
54 Pepperell	2,779	2.0	3,024,347	60,000.00	—	60,000.00
55 Merrimac	2,349	2.0	1,894,750	37,400.00	—	37,400.00
56 Burlington	1,431	2.0	2,081,935	41,000.00	—	41,000.00
57 Swansea	3,250	1.9	3,001,160	57,000.00	—	57,000.00
58 Shirley	2,394	1.9	2,110,301	39,900.00	—	39,900.00
59 Ashburnham	2,159	1.9	1,645,420	30,713.56	—	30,713.56
60 Sharon	3,119	1.8	5,286,000	97,400.00	—	97,400.00
61 Newbury	1,432	1.8	2,118,940	38,449.93	—	38,449.93
62 Tisbury	1,431	1.8	5,291,912	95,650.00	—	95,650.00
63 Holbrook	3,273	1.8	2,882,604	52,000.00	—	52,000.00
64 Whately	1,229	1.8	1,127,036	20,000.00	—	20,000.00
65 Raynham	2,128	1.7	1,672,246	29,000.00	—	29,000.00
66 Wilbraham	2,833	1.7	2,672,897	45,000.00	—	45,000.00
67 Manchester	2,499	1.7	12,126,280	203,000.00	—	203,000.00
68 Ashland	2,521	1.7	2,283,160	38,000.00	—	38,000.00
69 Lee	4,058	1.6	4,409,516	72,000.00	—	72,000.00
70 Medfield	3,867	1.6	2,391,112	38,500.00	—	38,500.00
71 Hadley	2,888	1.6	2,981,565	48,000.00	—	48,000.00
72 Stockbridge	1,830	1.6	5,430,152	85,500.00	—	85,500.00

TABLE III. — *Relation of Indebtedness to Valuation — 1925 — Continued.*

Towns. (Population under 5,000)	Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1925	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
73 Westford	3,571	1.5	\$4,234,604	\$63,400.00	—	\$63,400.00
74 Brewster	774	1.5	1,470,808	22,000.00	—	22,000.00
75 Southwick	1,267	1.5	1,766,324	26,200.00	—	26,200.00
76 Foxborough	4,934	1.5	4,027,197	59,000.00	—	59,000.00
77 Wrenham	1,145	1.4	2,997,574	43,000.00	—	43,000.00
78 Nahant	1,630	1.4	4,696,162	66,000.00	—	66,000.00
79 Bourne	3,015	1.4	7,779,392	107,000.00	—	107,000.00
80 Boylston	970	1.4	802,163	11,000.00	—	11,000.00
81 Weston	2,906	1.3	7,377,972	98,000.00	—	98,000.00
82 Tewksbury	4,985	1.3	3,162,289	41,600.00	—	41,600.00
83 West Boylston	1,916	1.3	1,743,040	22,800.00	—	22,800.00
84 Seekonk	4,191	1.3	4,083,908	52,500.00	—	52,500.00
85 Dunstable	338	1.2	441,073	5,500.00	—	5,500.00
86 Acushnet	4,135	1.2	3,808,522	46,698.00	—	46,698.00
87 Dana	657	1.2	673,984	8,025.00	—	8,025.00
88 Holliston	2,812	1.2	3,459,733	41,000.00	—	41,000.00
89 Dover	1,044	1.2	3,385,279	39,000.00	—	39,000.00
90 Essex	1,403	1.1	1,485,218	16,500.00	—	16,500.00
91 Erving	1,334	1.1	2,086,089	23,000.00	—	23,000.00
92 Auburn	4,927	1.1	4,471,630	48,750.00	—	48,750.00
93 Georgetown	1,888	1.1	1,860,489	20,000.00	—	20,000.00
94 Lakeville	1,439	1.0	1,385,482	14,000.00	—	14,000.00
95 Hopkinton	2,580	1.0	2,317,005	38,500.00	\$15,123.68	23,376.32
96 Brookfield	1,401	1.0	1,240,705	12,500.00	—	12,500.00
97 Bellingham	2,877	1.0	2,263,029	22,500.00	—	22,500.00
98 Yarmouth	1,532	1.0	2,871,150	28,500.00	—	28,500.00
99 Middlefield	223	1.0	304,331	3,000.00	—	3,000.00
100 Rowley	1,408	1.0	1,304,906	12,750.00	—	12,750.00
101 Princeton	773	0.9	1,380,029	12,900.00	—	12,900.00
102 Salisbury	1,820	0.9	2,923,574	27,000.00	—	27,000.00
103 Ayer	3,032	0.9	3,629,250	33,250.00	—	33,250.00
104 Sudbury	1,394	0.9	1,864,590	17,000.00	—	17,000.00
105 Scituate	2,713	0.9	11,084,300	94,750.00	—	94,750.00
106 Lincoln	1,306	0.8	2,348,836	64,000.00	144,424.93	19,575.07
107 Oak Bluffs	1,314	0.8	3,607,055	29,800.00	—	29,800.00
108 West Newbury	1,337	0.8	1,155,853	9,500.00	—	9,500.00
109 Marshfield	1,777	0.8	5,176,725	41,950.00	—	41,950.00
110 Richmond	619	0.8	618,806	5,000.00	—	5,000.00
111 Sandwich	1,479	0.8	2,148,450	17,000.00	—	17,000.00
112 Buckland	1,555	0.8	2,718,606	35,000.00	13,558.07	21,441.93
113 Otis	395	0.8	470,735	3,600.00	—	3,600.00
114 Wayland	2,255	0.8	4,652,014	35,000.00	—	35,000.00
115 Hinsdale	1,044	0.7	940,639	7,000.00	—	7,000.00
116 Northfield	1,821	0.7	1,896,869	14,000.00	—	14,000.00
117 Hatfield	2,702	0.7	2,819,362	36,000.00	15,325.14	20,674.86
118 Rehoboth	2,332	0.7	1,920,925	14,000.00	—	14,000.00
119 Pembroke	1,480	0.7	2,519,555	18,000.00	—	18,000.00
120 Plympton	511	0.7	653,458	4,600.00	—	4,600.00
121 Nantucket	3,152	0.7	7,968,935	53,500.00	—	53,500.00
122 Provincetown	3,787	0.7	3,538,563	25,600.00	—	25,600.00
123 Huntington	1,543	0.7	1,202,590	7,900.00	—	7,900.00
124 Granville	609	0.6	657,094	4,250.00	—	4,250.00
125 Hanover	2,755	0.6	2,536,030	16,000.00	—	16,000.00
126 Lynnfield	1,331	0.6	2,704,972	17,000.00	—	17,000.00
127 Hardwick	3,046	0.6	3,446,513	21,500.00	—	21,500.00
128 Hamilton	2,018	0.6	5,166,848	31,500.00	—	31,500.00
129 Duxbury	1,688	0.6	5,222,852	30,000.00	—	30,000.00
130 Leicester	4,110	0.6	3,689,013	21,000.00	—	21,000.00
131 Savoy	399	0.6	266,705	1,500.00	—	1,500.00
132 Southborough	2,053	0.5	3,197,176	17,250.00	—	17,250.00
133 Wilmington	3,515	0.5	3,312,071	17,750.00	—	17,750.00
134 Topsfield	915	0.5	2,799,793	14,000.00	—	14,000.00
135 North Reading	1,689	0.5	2,010,485	10,000.00	—	10,000.00
136 Chilmack	240	0.5	494,643	2,400.00	—	2,400.00
137 Pelham	519	0.5	633,463	2,900.00	—	2,900.00
138 Middleton	1,667	0.5	1,506,788	6,800.00	—	6,800.00
139 Harvard	996	0.4	2,268,757	10,000.00	—	10,000.00
140 North Brookfield	3,046	0.4	2,523,077	11,000.00	—	11,000.00
141 West Stockbridge	1,212	0.4	1,154,941	5,000.00	—	5,000.00
142 Lenox	2,895	0.4	7,064,762	27,500.00	—	27,500.00
143 Boxford	581	0.4	1,069,288	4,000.00	—	4,000.00
144 Townsend	1,895	0.4	2,023,223	7,410.00	—	7,410.00
145 Sheffield	1,614	0.3	1,262,935	4,000.00	—	4,000.00
146 Westwood	1,706	0.3	3,816,874	12,000.00	—	12,000.00
147 Enfield	749	0.3	811,050	2,500.00	—	2,500.00
148 Cohasset	2,913	0.3	9,364,560	27,000.00	—	27,000.00
149 Sterling	1,516	0.3	1,579,920	4,400.00	—	4,400.00
150 Lanesborough	1,181	0.3	1,077,370	2,900.00	—	2,900.00
151 Monterey	348	0.3	602,878	1,600.00	—	1,600.00
152 Norfolk	1,213	0.3	1,509,015	4,000.00	—	4,000.00
153 Halifax	614	0.2	1,317,319	3,000.00	—	3,000.00
154 Bernardston	844	0.2	729,967	1,500.00	—	1,500.00

1 Includes \$3,000 investment fund held by Sinking Fund Commissioners to retire schoolhouse bonds.

TABLE III. — *Relation of Indebtedness to Valuation — 1925 — Concluded.*

Towns. (Population under 5,000)		Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1925	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
155 New Braintree .	.	423	0.2	\$515,754	\$1,000.00	—	\$1,000.00
156 Westminster .	.	1,884	0.2	1,368,762	2,500.00	—	2,500.00
157 Lancaster .	.	2,678	0.2	3,401,403	6,000.00	—	6,000.00
158 Dighton .	.	3,208	0.2	3,746,531	6,000.00	—	6,000.00
159 Freetown .	.	1,663	0.2	1,612,160	2,500.00	—	2,500.00
160 Hubbardston .	.	1,067	0.2	995,120	1,500.00	—	1,500.00
161 Sherborn .	.	929	0.2	1,661,117	2,500.00	—	2,500.00
162 Wellfleet .	.	786	0.1	1,116,118	1,500.00	—	1,500.00
163 Bolton .	.	801	0.1	1,104,984	1,400.00	—	1,400.00
164 Warwick .	.	364	0.1	476,967	500.00	—	500.00
165 Paxton .	.	591	0.1	784,805	800.00	—	800.00
166 Hampden .	.	632	0.1	540,545	500.00	—	500.00
167 Montgomery .	.	191	0.1	216,848	200.00	—	200.00
168 Stow .	.	1,185	0.1	1,619,307	1,000.00	—	1,000.00
169 Sutton .	.	2,174	1—	2,090,016	900.00	—	900.00
170 Hancock .	.	510	1—	496,525	200.00	—	200.00
171 Avon .	.	2,360	1—	1,738,825	500.00	—	500.00
Totals .	.	357,627	—	\$488,516,600	\$8,640,776.37	\$215,403.57	\$8,425,372.80

¹ Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1925 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 142 to 263, under the section "Municipal Indebtedness."

	TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
		General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Tewksbury	.	—	—	\$70,000.00	—	—	\$11,400.00	—	\$85,000.00	—	—
Toxborough	.	\$21,500.00	—	135,000.00	—	—	12,000.00	—	150,000.00	—	—
Auburn	.	18,000.00	—	110,000.00	—	—	8,250.00	—	80,000.00	—	—
Billerica	.	58,000.00	—	50,000.00	—	—	13,000.00	\$12,500.00	50,000.00	—	—
Somerset	.	90,000.00	—	30,000.00	—	—	13,000.00	—	50,000.00	—	—
Blackstone	.	35,700.00	—	80,000.00	—	—	5,000.00	—	80,000.00	—	—
Falmouth	.	12,000.00	\$23,000.00	240,000.00	—	—	11,500.00	19,500.00	240,000.00	—	—
Dudley	.	34,000.00	—	75,000.00	—	—	13,000.00	4,000.00	75,000.00	—	—
Templeton	.	—	—	70,000.00	—	—	7,000.00	716.66	70,000.00	—	—
Westport	.	30,000.00	—	225,000.00	—	—	26,650.00	—	200,000.00	—	—
Seekonk	.	22,500.00	—	67,000.00	—	—	6,000.00	—	80,000.00	—	—
Acushnet	.	—	—	100,000.00	—	—	4,950.00	—	100,000.00	—	—
Leicester	.	—	—	120,000.00	—	—	10,300.00	—	118,000.00	—	—
Dalton	.	150,000.00	—	80,000.00	\$10,000.00	—	6,000.00	—	80,000.00	\$10,000.00	—
Lee	.	23,000.00	—	65,000.00	—	—	8,000.00	—	70,000.00	—	—
Oxford	.	—	—	90,000.00	—	—	9,935.00	—	120,000.00	—	—
Williamstown	.	—	—	150,000.00	—	223.60	18,000.00	—	150,000.00	—	\$140.33
Warren	.	—	—	55,000.00	—	—	9,500.00	—	65,000.00	—	—
Rockport	.	120,000.00	20,500.00	50,000.00	—	—	14,000.00	7,000.00	65,000.00	—	—
Medfield	.	—	3,000.00	40,000.00	—	—	3,500.00	2,000.00	40,000.00	—	—
Provincetown	.	—	—	70,000.00	—	—	2,200.00	1,000.00	70,000.00	—	—
Westford	.	—	—	110,000.00	—	—	6,400.00	—	110,000.00	—	—
East Bridgewater	.	5,000.00	24,000.00	125,000.00	—	—	6,500.00	5,300.00	140,000.00	—	—
Wilmington	.	—	—	98,500.00	—	—	2,750.00	—	98,500.00	—	—
Holden	.	119,000.00	97,500.00	60,000.00	—	—	8,400.00	8,000.00	70,000.00	30,000.00	—
Longmeadow	.	—	—	125,000.00	—	—	28,500.00	2,500.00	115,000.00	—	—
Barre	.	—	—	80,000.00	—	—	—	—	100,000.00	—	—
Holbrook	.	14,700.00	3,800.00	60,000.00	11,000.00	—	6,900.00	3,500.00	80,000.00	11,000.00	—
Swansea	.	—	—	62,500.00	—	—	4,000.00	—	62,500.00	—	—
Wrentham	.	—	35,000.00	30,000.00	—	110.03	—	3,700.00	30,000.00	—	244.49
Dighton	.	—	—	37,000.00	—	—	14,000.00	—	37,000.00	—	—
Hopedale	.	—	—	25,000.00	—	—	—	—	25,000.00	—	—

TABLE IV. — Debt Transactions for 1925 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Nantucket	\$12,500.00	\$40,000.00	\$90,000.00	—	—	\$1,000.00	—	\$90,000.00	—	—
Nantuxet	—	—	90,000.00	—	—	2,800.00	\$4,200.00	66,700.00	—	—
Medway	5,000.00	—	80,000.00	—	—	5,000.00	—	70,000.00	—	—
East Longmeadow	14,000.00	5,000.00	54,000.00	—	—	8,000.00	4,200.00	49,000.00	—	—
West Bridgewater	—	—	100,000.00	—	—	9,000.00	6,800.00	90,000.00	—	—
Sharon	5,000.00	5,200.00	60,000.00	—	—	11,500.00	—	60,000.00	—	—
Hardwick	9,000.00	—	45,000.00	—	—	2,000.00	2,000.00	44,000.00	—	—
North Brookfield	—	—	67,500.00	—	—	7,750.00	6,000.00	52,500.00	—	\$1,898.32
Ayer	—	—	—	—	—	—	—	—	—	—
Bourne	—	—	95,000.00	—	—	20,250.00	—	95,000.00	—	—
Deerfield	—	—	65,000.00	—	—	13,000.00	—	65,000.00	—	—
Cohasset	—	—	120,000.00	—	—	9,000.00	—	120,000.00	—	—
Weston	—	—	79,000.00	—	—	2,000.00	5,000.00	94,000.00	—	—
Belchertown	9,500.00	—	20,000.00	—	—	4,000.00	—	20,000.00	—	—
Lenox	14,500.00	—	85,000.00	—	—	8,500.00	—	85,000.00	—	—
Hadley	—	—	45,000.00	—	—	7,500.00	—	45,000.00	—	—
Bellingham	—	—	60,000.00	\$20,000.00	—	1,500.00	—	50,000.00	\$20,000.00	—
Willbraham	—	—	75,000.00	—	—	6,000.00	—	70,000.00	—	—
Holliston	—	—	85,000.00	—	—	5,000.00	—	85,000.00	—	—
Pepperell	—	—	25,000.00	—	—	—	5,500.00	25,000.00	—	—
Norton	14,650.00	5,000.00	45,000.00	—	—	2,500.00	5,500.00	45,000.00	—	—
Hanover	—	—	50,000.00	—	—	9,000.00	—	80,000.00	—	—
Sauteuse	—	—	250,000.00	—	—	21,150.00	—	200,000.00	—	—
Hatfield	—	—	100,000.00	—	—	2,000.00	30,000.00	110,000.00	—	—
Laconia	8,000.00	—	30,000.00	—	—	7,000.00	—	30,000.00	—	—
Hull	81,000.00	—	310,000.00	—	—	71,250.00	—	310,000.00	—	—
Hopkinton	—	10,000.00	60,000.00	—	—	2,500.00	1,000.00	70,000.00	—	—
Kingston	—	9,000.00	20,000.00	—	—	5,500.00	2,500.00	2,500.00	—	—
Ashland	—	—	15,000.00	250.00	—	5,000.00	2,500.00	25,000.00	—	—
Manchester	—	—	140,000.00	—	—	12,000.00	6,000.00	140,000.00	—	—
Groveland	19,500.00	—	60,500.00	—	—	3,700.00	4,500.00	70,500.00	—	—
Groton	74,000.00	—	50,000.00	—	—	2,000.00	—	50,000.00	—	—
Shirley	—	—	50,000.00	—	—	6,500.00	—	35,000.00	—	—
Acton	75,200.00	—	80,000.00	—	—	14,055.00	—	70,000.00	—	—
Millville	7,000.00	—	50,000.00	—	\$2,315.49	9,100.00	—	47,000.00	—	—
Douglas	—	—	31,000.00	—	—	4,000.00	3,000.00	31,000.00	—	—
Avon	—	—	43,000.00	—	—	500.00	500.00	40,000.00	—	—

Merrimac	.	.	.	.	.	.	.	.	.	4,000.00	5,050.00	35,000.00	-	-
Rehoboth	.	.	.	.	.	.	.	.	.	2,000.00	-	70,000.00	-	-
Charlton	.	.	.	.	.	.	.	.	.	4,600.00	-	50,400.00	-	-
Wayland	.	.	.	.	.	28,000.00	.	.	.	1,000.00	1,000.00	74,000.00	20,000.00	-
Rutland	.	.	.	.	.	-	.	.	11,000.00	1,500.00	4,000.00	46,500.00	8,000.00	-
Sutton	.	.	.	.	.	-	.	.	-	900.00	-	25,000.00	-	-
Hanson	.	.	.	.	.	-	.	.	-	4,000.00	3,000.00	40,000.00	-	-
Ashburnham	.	.	.	.	.	10,743.56	.	.	-	4,200.00	2,600.00	38,049.90	-	-
Rayham	.	.	.	.	.	29,000.00	.	.	-	1,999.00	-	40,000.00	-	-
Harwich	.	.	.	.	.	-	.	.	-	4,750.00	-	44,000.00	-	-
Southborough	.	.	.	.	.	21,000.00	.	.	-	2,000.00	-	40,000.00	-	-
Hamilton	.	.	.	.	.	3,500.00	.	.	-	-	-	80,000.00	8,000.00	-
Williamsburg	.	.	.	.	.	2,000.00	.	.	-	3,500.00	800.00	35,000.00	-	238.65
Upton	.	.	.	.	.	-	.	.	-	-	-	20,000.00	-	-
Northborough	.	.	.	.	.	-	.	.	-	3,000.00	-	60,000.00	-	-
West Boylston	.	.	.	.	.	2,800.00	.	.	-	3,500.00	-	20,000.00	-	-
Townsend	.	.	.	.	.	-	.	.	176.10	3,120.00	2,000.00	36,000.00	4,950.00	2,615.61
Georgetown	.	.	.	.	.	-	.	.	-	5,000.00	-	7,000.00	-	-
Westminster	.	.	.	.	.	-	.	.	-	1,000.00	-	45,000.00	-	-
Lunenburg	.	.	.	.	.	9,000.00	.	.	-	4,000.00	-	15,000.00	-	-
Sturbridge	.	.	.	.	.	-	.	.	-	-	-	28,000.00	-	-
Cheshire	.	.	.	.	.	8,000.00	.	.	-	4,000.00	4,000.00	30,000.00	-	12.00
Stockbridge	.	.	.	.	.	-	.	.	20,000.00	15,000.00	-	90,000.00	20,000.00	-
Northfield	.	.	.	.	.	-	.	.	-	2,500.00	-	10,000.00	-	-
Salisbury	.	.	.	.	.	-	.	.	-	4,500.00	-	50,000.00	-	-
Mills	.	.	.	.	.	7,110.00	.	.	-	7,750.00	3,930.00	65,000.00	-	-
Marshfield	.	.	.	.	.	-	.	.	-	6,000.00	-	75,000.00	-	-
Dennis	.	.	.	.	.	-	.	.	-	-	-	25,000.00	-	-
Chatham	.	.	.	.	.	8,500.00	.	.	-	7,700.00	-	50,000.00	-	-
Westwood	.	.	.	.	.	8,000.00	.	.	-	1,000.00	-	50,000.00	-	-
North Reading	.	.	.	.	.	-	.	.	-	1,750.00	-	60,000.00	-	-
Duxbury	.	.	.	.	.	10,000.00	.	.	-	13,000.00	-	90,000.00	-	-
Middleton	.	.	.	.	.	-	.	.	482.94	1,500.00	500.00	33,500.00	-	25.00
Freetown	.	.	.	.	.	-	.	.	-	2,500.00	-	45,260.39	-	-
Nahant	.	.	.	.	.	66,000.00	.	.	-	-	-	90,000.00	-	-
Sheffield	.	.	.	.	.	-	.	.	-	5,000.00	-	8,000.00	-	-
Colrain	.	.	.	.	.	-	.	.	-	-	-	10,000.00	-	-
Mattapoisett	.	.	.	.	.	2,500.00	.	.	-	3,304.19	5,180.00	45,000.00	-	-
Buckland	.	.	.	.	.	-	.	.	-	2,000.00	-	14,000.00	6,000.00	-
Huntington	.	.	.	.	.	600.00	.	.	-	2,200.00	-	33,000.00	-	-

TABLE IV. — Debt Transactions for 1925 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne	.	.	\$14,000.00	—	—	\$10,000.00	—	\$14,000.00	—	—
Yarmouth	.	.	38,000.00	—	\$5,117.58	—	—	38,000.00	—	\$3,773.17
Sterling	.	.	25,000.00	—	—	900.00	—	25,000.00	—	—
Bedford	.	.	40,000.00	—	—	—	—	40,000.00	—	—
Chester	.	.	43,000.00	—	—	3,950.00	—	45,000.00	—	—
Plainville	.	.	40,000.00	—	—	2,000.00	—	33,200.00	—	—
Pembroke	.	.	40,000.00	—	—	7,000.00	—	45,000.00	—	1,053.75
Sandwich	.	.	29,000.00	\$4,000.00	—	4,000.00	—	29,000.00	\$13,475.00	—
Norwell	.	.	58,500.00	—	—	7,500.00	—	65,000.00	—	—
Lakeville	.	.	20,000.00	10,000.00	—	—	—	20,000.00	10,000.00	—
Newbury	.	.	35,000.00	—	—	6,500.00	—	37,000.00	—	—
Burlington	.	.	45,000.00	—	—	4,000.00	—	40,000.00	—	—
Tisbury	.	.	25,000.00	—	—	2,305.00	—	25,000.00	—	—
Littleton	.	.	35,000.00	—	—	3,000.00	6,000.00	38,000.00	—	—
Rowley	.	.	20,000.00	—	—	750.00	3,800.00	20,000.00	—	—
Essex	.	.	32,000.00	—	—	2,500.00	—	32,000.00	—	—
Brookfield	.	.	28,000.00	—	—	3,000.00	1,500.00	28,000.00	—	—
Russell	.	.	50,000.00	—	—	7,800.00	3,300.00	40,000.00	—	—
Sturbury	.	.	50,000.00	—	—	2,000.00	—	51,750.00	—	—
West Newbury	.	.	38,500.00	5,000.00	—	5,500.00	—	38,000.00	5,000.00	—
Erving	.	.	15,000.00	—	—	8,000.00	—	15,000.00	—	—
Lynnfield	.	.	30,000.00	—	—	3,000.00	—	30,000.00	—	—
Oak Bluffs	.	.	50,000.00	—	—	5,200.00	—	50,000.00	—	—
West Brookfield	.	.	30,000.00	—	—	2,000.00	2,000.00	25,000.00	—	—
Carver	.	.	55,000.00	—	—	1,000.00	—	55,000.00	—	—
Lincoln	.	.	10,000.00	—	—	—	500.00	10,000.00	—	—
Sunderland	.	.	27,500.00	—	—	3,250.00	—	27,500.00	—	—
Marion	.	.	50,000.00	—	—	11,250.00	8,848.00	50,000.00	—	—
Southwick	.	.	35,000.00	—	—	700.00	2,200.00	28,000.00	—	—
Edgartown	.	.	—	—	—	6,174.90	—	—	—	—
Whately	.	.	24,000.00	—	517.38	4,000.00	—	22,000.00	—	—
Clarksburg	.	.	4,000.00	—	—	2,500.00	—	4,000.00	—	—
Norfolk	.	.	45,000.00	—	—	—	—	45,000.00	—	—
West Stockbridge	.	.	35,000.00	—	—	—	—	20,000.00	—	—
Stow	.	.	20,000.00	—	—	1,000.00	—	20,000.00	—	—
Lanesborough	.	.	18,000.00	—	—	980.00	—	8,000.00	—	—

Wenham	.	.	.	.	.	.	.	.	40,000.00	3,500.00	—	40,000.00	—	—
Berkley	.	.	.	.	.	.	.	.	18,000.00	—	—	17,000.00	—	—
Tyngsborough	.	.	.	.	.	.	.	.	33,000.00	1,600.00	—	36,000.00	—	—
Rochester	.	.	.	.	.	.	.	.	20,500.00	—	—	17,000.00	—	—
Orleans	.	.	.	.	.	.	.	.	30,000.00	—	—	30,000.00	—	—
Berlin	.	.	.	.	.	.	.	.	16,000.00	1,500.00	—	21,000.00	16,000.00	—
Rubbadston	.	.	.	.	.	.	.	.	34,000.00	6,000.00	—	35,000.00	—	—
Dover	.	.	.	.	.	.	.	.	45,000.00	—	—	45,000.00	—	—
Hinsdale	.	.	.	.	.	.	.	.	18,000.00	2,000.00	—	18,000.00	—	—
Mendon	.	.	.	.	.	.	.	.	18,000.00	—	—	14,000.00	—	—
Harvard	.	.	.	.	.	.	.	.	35,000.00	2,000.00	—	35,000.00	—	—
New Marlborough	.	.	.	.	.	.	.	.	33,500.00	—	—	33,500.00	5,000.00	—
Boylston	.	.	.	.	.	.	.	.	25,000.00	1,000.00	500.00	25,000.00	—	—
Conway	.	.	.	.	.	.	.	.	15,000.00	—	—	16,000.00	—	—
East Brookfield	.	.	.	.	.	.	.	.	10,000.00	—	—	10,000.00	—	—
Sherborn	.	.	.	.	.	.	.	.	30,000.00	1,000.00	—	35,000.00	—	—
Ashfield	.	.	.	.	.	.	.	.	22,000.00	—	—	24,000.00	—	—
Gill	.	.	.	.	.	.	.	.	12,000.00	—	—	14,000.00	—	—
Southampton	.	.	.	.	.	.	.	.	12,000.00	3,220.00	—	10,000.00	—	—
Topsfield	.	.	.	.	.	.	.	.	45,000.00	6,000.00	—	45,000.00	—	—
Ashby	.	.	.	.	.	.	.	.	20,000.00	1,200.00	—	20,000.00	—	—
Barnardston	.	.	.	.	.	.	.	.	14,900.00	1,500.00	—	12,900.00	—	215.50
Brimfield	.	.	.	.	.	.	.	.	30,000.00	—	—	25,000.00	—	—
Royalston	.	.	.	.	.	.	.	.	18,000.00	—	—	18,000.00	—	—
Charlmont	.	.	.	.	.	.	.	.	3,000.00	—	—	3,000.00	—	—
Granby	.	.	.	.	.	.	.	.	20,000.00	—	—	20,000.00	—	—
Bolton	.	.	.	.	.	.	.	.	10,500.00	200.00	—	17,500.00	—	—
Wellfleet	.	.	.	.	.	.	.	.	17,500.00	500.00	—	17,500.00	—	—
Becket	.	.	.	.	.	.	.	.	17,850.00	—	—	14,650.00	—	270.30
Brewster	.	.	.	.	.	.	.	.	21,000.00	2,000.00	—	21,000.00	—	—
Princeton	.	.	.	.	.	.	.	.	43,000.00	3,800.00	2,000.00	43,000.00	—	—
Enfield	.	.	.	.	.	.	.	.	13,000.00	—	—	13,000.00	10,981.00	—
Petersham	.	.	.	.	.	.	.	.	20,000.00	—	—	20,000.00	—	—
Leverett	.	.	.	.	.	.	.	.	7,000.00	—	—	7,000.00	—	—
Dana	.	.	.	.	.	.	.	.	18,500.00	—	5,100.00	18,500.00	—	—
Hampden	.	.	.	.	.	.	.	.	17,000.00	500.00	—	18,000.00	2,000.00	—
Richmond	.	.	.	.	.	.	.	.	12,000.00	1,000.00	—	12,000.00	—	—
Halifax	.	.	.	.	.	.	.	.	18,000.00	500.00	—	20,000.00	4,000.00	—
Granville	.	.	.	.	.	.	.	.	12,000.00	250.00	—	12,000.00	—	—
Paxton	.	.	.	.	.	.	.	.	19,000.00	800.00	—	9,000.00	—	—

TABLE IV. — Debt Transactions for 1925 Classified by Character of Obligation — Concluded.

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Boxford	.	.	\$20,000.00	—	—	\$1,000.00	—	\$20,000.00	—	—
Oakham	.	.	2,500.00	—	—	—	—	2,500.00	—	—
New Salem	.	.	—	\$3,000.00	—	—	—	—	\$3,000.00	—
Felham	.	.	12,500.00	—	—	700.00	—	12,500.00	—	—
Plympton	.	.	15,000.00	—	—	3,400.00	—	14,000.00	—	—
Carlisle	.	.	16,000.00	—	\$406.50	—	—	17,000.00	—	\$320.92
Hancock	.	.	5,000.00	—	—	—	—	5,000.00	—	—
Cumington	.	.	9,300.00	—	—	1,000.00	—	10,500.00	—	85.00
Truro	.	.	11,500.00	—	—	—	—	6,500.00	—	—
Eastham	.	.	9,500.00	—	—	425.00	—	7,000.00	1,950.00	—
Sandisfield	.	.	3,500.00	—	—	—	—	4,000.00	—	—
Egremont	.	.	10,000.00	—	—	—	—	10,000.00	—	—
Greenwich	.	.	3,500.00	—	—	—	—	3,500.00	—	—
Chesterfield	.	.	—	—	—	2,200.00	—	21,000.00	—	—
Blandford	.	.	10,000.00	—	—	—	—	10,000.00	—	—
Wales	.	.	—	—	—	—	—	—	—	—
Worthington	.	.	10,000.00	—	—	—	—	8,000.00	—	—
New Brainree	.	.	13,800.00	—	—	—	—	14,300.00	—	—
Savoy	.	.	12,000.00	—	—	1,100.00	—	10,500.00	—	—
Wendell	.	.	2,500.00	—	—	—	—	2,500.00	—	—
Otis	.	.	7,500.00	—	—	—	—	7,500.00	—	—
Windsor	.	.	7,000.00	—	—	—	—	7,000.00	—	—
Phillipston	.	.	10,000.00	—	—	—	—	10,000.00	—	—
Warwick	.	.	7,000.00	—	—	500.00	—	7,000.00	—	—
Florida	.	.	10,000.00	—	—	—	—	10,000.00	—	—
Hawley	.	.	8,000.00	—	—	—	—	10,000.00	—	—
Monterey	.	.	4,000.00	—	—	200.00	—	4,000.00	—	—
Dunstable	.	.	8,000.00	—	—	—	\$250.00	8,000.00	—	—
Westhampton	.	.	—	—	—	300.00	—	—	2,400.00	—
Boxborough	.	.	10,000.00	2,400.00	—	1,150.00	—	9,300.00	—	—
West Tisbury	.	.	2,000.00	—	—	—	—	2,000.00	—	—
Heath	.	.	3,000.00	—	15.75	—	—	3,000.00	—	126.75
Mashpee	.	.	14,750.00	9,500.00	3,189.63	800.00	—	17,000.00	9,500.00	—
Rowe	.	.	8,534.54	—	—	—	—	7,000.00	—	—
Plainfield	.	.	—	—	3,215.17	—	—	—	—	955.42
Tyringham	.	.	7,500.00	—	—	—	—	7,500.00	—	—

[illegible]¹ Trust funds used.

• 1 trust funds used.
• Includes \$150 trust funds used.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1925.*

	TOWNS. (Population under 5,000)	METROPOLITAN			
		Totals	Sewer	Park	Water
Cohasset	.	\$7.27	—	\$7.27	—
Weston	.	323.93	—	323.93	—
Hull	.	713.47	—	713.47	—
Westwood	.	154.89	—	154.89	—
Nahant	.	645.31	—	218.23	\$427.08
Dover	.	138.29	—	138.29	—
Totals	.	\$1,983.16	—	\$1,556.08	\$427.08

The following towns under 5,000 population made no sinking and loan fund payments to the State on account of Metropolitan sewer, park and water systems: —

Acton	Egremont	Mattapoisett	Scituate
Acushnet	Enfield	Medfield	Seekonk
Alford	Erving	Medway	Sharon
Ashburnham	Essex	Mendon	Sheffield
Ashby	Falmouth	Merrimac	Shelburne
Ashfield	Florida	Middlefield	Sherborn
Ashland	Foxborough	Middleton	Shirley
Auburn	Freetown	Millis	Shutesbury
Avon	Gay Head	Millville	Somerset
Ayer	Georgetown	Monroe	Southampton
Barre	Gill	Monterey	Southborough
Becket	Goshen	Montgomery	Southwick
Bedford	Gosnold	Mount Washington	Sterling
Belchertown	Granby	Nantucket	Stockbridge
Bellingham	Granville	New Ashford	Stow
Berkley	Greenwich	New Braintree	Sturbridge
Berlin	Groton	Newbury	Sudbury
Bernardston	Groveland	New Marlborough	Sunderland
Billerica	Hadley	New Salem	Sutton
Blackstone	Halifax	Norfolk	Swansea
Blandford	Hamilton	Northborough	Templeton
Bolton	Hampden	North Brookfield	Tewksbury
Bourne	Hancock	Northfield	Tisbury
Boxborough	Hanover	North Reading	Tolland
Boxford	Hanson	Norton	Topsfield
Boylston	Hardwick	Norwell	Townsend
Brewster	Harvard	Oak Bluffs	Truro
Brimfield	Harwich	Oakham	Tyngsborough
Brookfield	Hatfield	Orleans	Tyringham
Buckland	Hawley	Otis	Upton
Burlington	Heath	Oxford	Wales
Carlisle	Hinsdale	Faxton	Warren
Carver	Holbrook	Pelham	Warwick
Charlemont	Holden	Pembroke	Washington
Charlton	Holland	Pepperell	Wayland
Chatham	Holliston	Peru	Wellfleet
Cheshire	Hopedale	Petersham	Wendell
Chester	Hopkinton	Phillipston	Wenham
Chesterfield	Hubbardston	Plainfield	West Boylston
Chilmark	Huntington	Plainville	West Bridgewater
Clarksburg	Kingston	Plympton	West Brookfield
Colrain	Lakeville	Prescott	Westford
Conway	Lancaster	Princeton	Westhampton
Cummington	Lanesborough	Provincetown	Westminster
Dalton	Lee	Raynham	West Newbury
Dana	Leicester	Rehoboth	Westport
Deerfield	Lenox	Richmond	West Stockbridge
Dennis	Leverett	Rochester	West Tisbury
Dighton	Leyden	Rockport	Whately
Douglas	Lincoln	Rowe	Wilbraham
Dudley	Littleton	Rowley	Williamsburg
Dunstable	Longmeadow	Royalston	Williamstown
Duxbury	Lunenburg	Russell	Wilmington
East Bridgewater	Lynnfield	Rutland	Windsor
East Brookfield	Manchester	Salisbury	Worthington
Eastham	Marion	Sandisfield	Wrentham
East Longmeadow	Marshfield	Sandwich	Yarmouth
Edgartown	Mashpee	Savoy	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1925.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Tewksbury . . .	\$11,400.00	\$11,400.00	—	—	100.0	—	—
Foxborough . . .	12,000.00	12,000.00	—	—	100.0	—	—
Auburn . . .	8,250.00	8,250.00	—	—	100.0	—	—
Billerica . . .	27,300.00	25,500.00	\$1,800.00	—	93.4	6.6	—
Somerset . . .	13,000.00	13,000.00	—	—	100.0	—	—
Blackstone . . .	5,000.00	5,000.00	—	—	100.0	—	—
Falmouth . . .	31,000.00	31,000.00	—	—	100.0	—	—
Dudley . . .	17,000.00	17,000.00	—	—	100.0	—	—
Templeton . . .	7,716.66	7,716.66	—	—	100.0	—	—
Westport . . .	26,650.00	26,650.00	—	—	100.0	—	—
Seekonk . . .	6,000.00	6,000.00	—	—	100.0	—	—
Acushnet . . .	4,950.00	4,950.00	—	—	100.0	—	—
Leicester . . .	10,300.00	10,300.00	—	—	100.0	—	—
Dalton . . .	6,000.00	6,000.00	—	—	100.0	—	—
Lee . . .	8,000.00	8,000.00	—	—	100.0	—	—
Oxford . . .	9,935.00	9,935.00	—	—	100.0	—	—
Williamstown . . .	18,000.00	18,000.00	—	—	100.0	—	—
Warren . . .	9,500.00	9,500.00	—	—	100.0	—	—
Rockport . . .	21,000.00	21,000.00	—	—	100.0	—	—
Medfield . . .	5,500.00	5,500.00	—	—	100.0	—	—
Provincetown . . .	3,200.00	3,200.00	—	—	100.0	—	—
Westford . . .	6,400.00	6,400.00	—	—	100.0	—	—
East Bridgewater . . .	11,800.00	11,800.00	—	—	100.0	—	—
Wilmington . . .	2,750.00	2,750.00	—	—	100.0	—	—
Holden . . .	16,400.00	16,400.00	—	—	100.0	—	—
Longmeadow . . .	31,000.00	31,000.00	—	—	100.0	—	—
Holbrook . . .	10,400.00	10,400.00	—	—	100.0	—	—
Swansea . . .	4,000.00	4,000.00	—	—	100.0	—	—
Wrentham . . .	3,700.00	3,700.00	—	—	100.0	—	—
Dighton . . .	14,000.00	14,000.00	—	—	100.0	—	—
Nantucket . . .	1,000.00	1,000.00	—	—	100.0	—	—
Medway . . .	7,000.00	7,000.00	—	—	100.0	—	—
East Longmeadow . . .	7,600.00	7,600.00	—	—	100.0	—	—
West Bridgewater . . .	12,200.00	12,200.00	—	—	100.0	—	—
Sharon . . .	15,800.00	15,800.00	—	—	100.0	—	—
Hardwick . . .	11,500.00	11,500.00	—	—	100.0	—	—
North Brookfield . . .	4,000.00	4,000.00	—	—	100.0	—	—
Ayer . . .	13,750.00	13,750.00	—	—	100.0	—	—
Bourne . . .	20,250.00	20,250.00	—	—	100.0	—	—
Deerfield . . .	13,000.00	13,000.00	—	—	100.0	—	—
Cohasset . . .	9,007.27	9,000.00	—	\$7.27	99.9	—	0.1
Weston . . .	7,323.93	7,000.00	—	323.93	95.6	—	4.4
Belchertown . . .	4,000.00	4,000.00	—	—	100.0	—	—
Lenox . . .	8,500.00	8,500.00	—	—	100.0	—	—
Hadley . . .	8,460.00	18,460.00	—	—	100.0	—	—
Bellingham . . .	1,500.00	1,500.00	—	—	100.0	—	—
Wilbraham . . .	6,000.00	6,000.00	—	—	100.0	—	—
Holliston . . .	5,000.00	5,000.00	—	—	100.0	—	—
Pepperell . . .	5,000.00	25,000.00	—	—	100.0	—	—
Norton . . .	8,000.00	8,000.00	—	—	100.0	—	—
Hanover . . .	9,000.00	9,000.00	—	—	100.0	—	—
Scituate . . .	21,150.00	21,150.00	—	—	100.0	—	—
Hatfield . . .	2,630.00	2,000.00	630.00	—	76.0	24.0	—
Lancaster . . .	7,000.00	7,000.00	—	—	100.0	—	—
Hull . . .	71,963.47	71,250.00	—	713.47	99.0	—	1.0
Hopkinton . . .	3,900.00	3,500.00	400.00	—	89.7	10.3	—
Kingston . . .	8,000.00	8,000.00	—	—	100.0	—	—
Ashland . . .	7,500.00	7,500.00	—	—	100.0	—	—
Manchester . . .	18,000.00	18,000.00	—	—	100.0	—	—
Groveland . . .	7,200.00	7,200.00	—	—	100.0	—	—
Groton . . .	2,000.00	2,000.00	—	—	100.0	—	—
Shirley . . .	6,500.00	6,500.00	—	—	100.0	—	—
Acton . . .	14,055.00	14,055.00	—	—	100.0	—	—
Millville . . .	9,100.00	9,100.00	—	—	100.0	—	—
Douglas . . .	7,000.00	7,000.00	—	—	100.0	—	—
Avon . . .	1,000.00	1,000.00	—	—	100.0	—	—
Merrimac . . .	7,050.00	7,050.00	—	—	100.0	—	—
Rehoboth . . .	2,000.00	2,000.00	—	—	100.0	—	—
Charlton . . .	4,600.00	4,600.00	—	—	100.0	—	—
Wayland . . .	2,000.00	2,000.00	—	—	100.0	—	—
Rutland . . .	5,500.00	5,500.00	—	—	100.0	—	—
Sutton . . .	900.00	900.00	—	—	100.0	—	—
Hanson . . .	7,000.00	7,000.00	—	—	100.0	—	—
Ashburnham . . .	6,800.00	6,800.00	—	—	100.0	—	—
Raynham . . .	1,999.00	1,999.00	—	—	100.0	—	—
Southborough . . .	4,750.00	4,750.00	—	—	100.0	—	—

¹ Includes \$960 paid Hampden County on account of Connecticut River Bridge.² Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.³ Serial loans amounting to \$1,000 were paid from offsets to outlays.⁴ Serial loans amounting to \$2,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1925 — Continued.*

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hamilton . . .	\$1,697.33	¹ \$1,697.33	—	—	100.0	—	—
Williamsburg . . .	5,300.00	4,300.00	\$1,000.00	—	81.1	18.9	—
Northborough . . .	3,000.00	3,000.00	—	—	100.0	—	—
West Boylston . . .	3,500.00	3,500.00	—	—	100.0	—	—
Townsend . . .	3,120.00	3,120.00	—	—	100.0	—	—
Georgetown . . .	5,000.00	² 5,000.00	—	—	100.0	—	—
Westminster . . .	1,000.00	1,000.00	—	—	100.0	—	—
Lunenburg . . .	4,000.00	4,000.00	—	—	100.0	—	—
Cheshire . . .	4,000.00	4,000.00	—	—	100.0	—	—
Stockbridge . . .	19,000.00	19,000.00	—	—	100.0	—	—
Northfield . . .	2,500.00	2,500.00	—	—	100.0	—	—
Salisbury . . .	2,000.00	³ 2,000.00	—	—	100.0	—	—
Millis . . .	12,317.91	11,680.00	637.91	—	94.8	5.2	—
Marshfield . . .	6,000.00	6,000.00	—	—	100.0	—	—
Chatham . . .	7,700.00	7,700.00	—	—	100.0	—	—
Westwood . . .	1,154.89	1,000.00	—	\$154.89	86.6	—	13.4
North Reading . . .	1,750.00	1,750.00	—	—	100.0	—	—
Duxbury . . .	13,000.00	13,000.00	—	—	100.0	—	—
Middleton . . .	1,035.76	⁴ 1,035.76	—	—	100.0	—	—
Freetown . . .	2,500.00	2,500.00	—	—	100.0	—	—
Nahant . . .	645.31	—	—	645.31	—	—	100.0
Sheffield . . .	5,000.00	5,000.00	—	—	100.0	—	—
Mattapoisett . . .	8,484.19	8,484.19	—	—	100.0	—	—
Buckland . . .	2,275.00	2,000.00	275.00	—	87.9	12.1	—
Huntington . . .	2,200.00	2,200.00	—	—	100.0	—	—
Yarmouth . . .	10,000.00	10,000.00	—	—	100.0	—	—
Sterling . . .	4,550.00	4,550.00	—	—	100.0	—	—
Bedford . . .	3,400.00	3,400.00	—	—	100.0	—	—
Chester . . .	3,950.00	3,950.00	—	—	100.0	—	—
Plainville . . .	3,400.00	3,400.00	—	—	100.0	—	—
Pembroke . . .	7,000.00	7,000.00	—	—	100.0	—	—
Sandwich . . .	4,000.00	4,000.00	—	—	100.0	—	—
Norwell . . .	7,500.00	7,500.00	—	—	100.0	—	—
Newbury . . .	5,500.00	⁵ 5,500.00	—	—	100.0	—	—
Burlington . . .	4,000.00	4,000.00	—	—	100.0	—	—
Tisbury . . .	8,305.00	8,305.00	—	—	100.0	—	—
Littleton . . .	6,800.00	6,800.00	—	—	100.0	—	—
Rowley . . .	1,150.00	1,150.00	—	—	100.0	—	—
Essex . . .	2,000.00	⁶ 2,000.00	—	—	100.0	—	—
Brookfield . . .	4,500.00	4,500.00	—	—	100.0	—	—
Russell . . .	11,100.00	11,100.00	—	—	100.0	—	—
Sudbury . . .	2,000.00	2,000.00	—	—	100.0	—	—
West Newbury . . .	3,500.00	⁷ 3,500.00	—	—	100.0	—	—
Erving . . .	6,000.00	6,000.00	—	—	100.0	—	—
Lynnfield . . .	3,000.00	3,000.00	—	—	100.0	—	—
Oak Bluffs . . .	5,200.00	5,200.00	—	—	100.0	—	—
West Brookfield . . .	4,000.00	4,000.00	—	—	100.0	—	—
Carver . . .	1,000.00	1,000.00	—	—	100.0	—	—
Lincoln . . .	500.00	500.00	—	—	100.0	—	—
Sunderland . . .	3,250.00	3,250.00	—	—	100.0	—	—
Marion . . .	20,098.00	20,098.00	—	—	100.0	—	—
Southwick . . .	2,900.00	2,900.00	—	—	100.0	—	—
Edgartown . . .	6,174.90	6,174.90	—	—	100.0	—	—
Whately . . .	4,000.00	4,000.00	—	—	100.0	—	—
Clarksburg . . .	2,500.00	2,500.00	—	—	100.0	—	—
Stow . . .	1,000.00	1,000.00	—	—	100.0	—	—
Lanesborough . . .	980.00	980.00	—	—	100.0	—	—
Wenham . . .	3,500.00	3,500.00	—	—	100.0	—	—
Tyngsborough . . .	1,600.00	1,600.00	—	—	100.0	—	—
Hubbardston . . .	1,500.00	1,500.00	—	—	100.0	—	—
Dover . . .	6,138.29	6,000.00	—	138.29	97.7	—	2.3
Hinsdale . . .	2,000.00	2,000.00	—	—	100.0	—	—
Harvard . . .	2,000.00	2,000.00	—	—	100.0	—	—
Boylston . . .	1,500.00	1,500.00	—	—	100.0	—	—
Sherborn . . .	1,000.00	1,000.00	—	—	100.0	—	—
Southampton . . .	3,220.00	3,220.00	—	—	100.0	—	—
Topsfield . . .	2,000.00	⁸ 2,000.00	—	—	100.0	—	—
Ashby . . .	1,200.00	1,200.00	—	—	100.0	—	—
Bernardston . . .	1,500.00	1,500.00	—	—	100.0	—	—
Bolton . . .	200.00	200.00	—	—	100.0	—	—
Wellfleet . . .	500.00	500.00	—	—	100.0	—	—
Brewster . . .	2,000.00	2,000.00	—	—	100.0	—	—

¹ Serial loans amounting to \$302.67 were paid from offsets to outlays.² Serial loans amounting to \$2,000 were paid from offsets to outlays.³ Serial loans amounting to \$2,500 were paid from offsets to outlays.⁴ Serial loans amounting to \$964.24 were paid from offsets to outlays.⁵ Serial loans amounting to \$1,000 were paid from offsets to outlays.⁶ Serial loans amounting to \$500 were paid from offsets to outlays.⁷ Serial loans amounting to \$2,000 were paid from gifts for outlays.⁸ Serial loans amounting to \$4,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1925 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Princeton . . .	\$5,800.00	\$5,800.00	—	—	100.0	—	—
Dana . . .	925.00	925.00	—	—	100.0	—	—
Hampden . . .	500.00	500.00	—	—	100.0	—	—
Richmond . . .	1,000.00	1,000.00	—	—	100.0	—	—
Halifax . . .	500.00	500.00	—	—	100.0	—	—
Granville . . .	250.00	250.00	—	—	100.0	—	—
Paxton . . .	800.00	800.00	—	—	100.0	—	—
Boxford . . .	1,000.00	1,000.00	—	—	100.0	—	—
Pelham . . .	700.00	700.00	—	—	100.0	—	—
Plympton . . .	3,400.00	3,400.00	—	—	100.0	—	—
Cummington . .	1,000.00	1,000.00	—	—	100.0	—	—
Eastham . . .	425.00	425.00	—	—	100.0	—	—
Blandford . . .	2,200.00	2,200.00	—	—	100.0	—	—
Savoy . . .	1,100.00	1,100.00	—	—	100.0	—	—
Warwick . . .	500.00	500.00	—	—	100.0	—	—
Monterey . . .	200.00	200.00	—	—	100.0	—	—
Dunstable . . .	250.00	250.00	—	—	100.0	—	—
Westhampton . .	300.00	300.00	—	—	100.0	—	—
Boxborough . . .	150.00	150.00	—	—	100.0	—	—
Mashpee . . .	800.00	800.00	—	—	100.0	—	—
Leyden . . .	170.00	170.00	—	—	100.0	—	—
Goshen . . .	750.00	750.00	—	—	100.0	—	—
Chilmark . . .	1,200.00	1,200.00	—	—	100.0	—	—
Middlefield . . .	2,000.00	2,000.00	—	—	100.0	—	—
Montgomery . .	200.00	200.00	—	—	100.0	—	—
Gosnold . . .	1,000.00	1,000.00	—	—	100.0	—	—
Totals . . .	\$1,098,056.91	\$1,091,330.84	\$4,742.91	\$1,983.16	99.4	0.4	0.2

1 Serial loans amounting to \$4,175 were paid from offsets to outlays.

The following towns showed no payments on account of funded or fixed debt:—

Alford	East Brookfield	Hopedale	Otis	Sturbridge
Ashfield	Egremont	Lakeville	Peru	Tolland
Barre	Enfield	Leverett	Petersham	Truro
Becket	Florida	Mendon	Phillipston	Tyringham
Berkley	Gay Head	Monroe	Plainfield	Upton
Berlin	Gill	Mount Washington	Prescott	Wales
Brimfield	Granby	New Ashford	Rochester	Washington
Carlisle	Greenwich	New Braintree	Rowe	Wendell
Charlмонт	Hancock	New Marlborough	Royalston	West Stockbridge
Chesterfield	Harwich	New Salem	Sandisfield	West Tisbury
Colrain	Hawley	Norfolk	Shelburne	Windsor
Conway	Heath	Oakham	Shutesbury	Worthington
Dennis	Holland	Orleans		

DIVISION C

CASH BALANCES

TABLE VII. *Cash Balances.*

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1925						CASH AT END OF 1925					
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Tewksbury	\$38,510.61	\$38,510.61	-	-	-	-	\$8,253.45	\$8,253.45	-	-	-	-
Foxborough	35,676.63	35,676.63	-	-	-	-	8,415.19	8,415.19	-	-	-	-
Aburn	1,098.13	910.34	-	\$187.79	-	-	36,166.84	35,993.34	-	\$173.50	-	-
Billerica	59,703.95	59,181.46	-	-	-	\$522.49	43,533.27	43,098.78	-	-	-	\$431.49
Somerset	19,715.05	19,715.05	-	-	-	-	48,275.80	48,275.80	-	-	-	-
Blackstone	16,680.65	16,680.65	-	-	-	-	11,944.68	11,944.68	-	-	-	-
Falmouth	113,422.33	111,707.59	-	269.67	\$1,345.07	100.00	73,297.11	73,297.80	-	474.71	\$1,398.60	100.00
Dudley	25,592.02	25,592.02	-	-	-	-	23,691.28	23,691.28	-	-	-	-
Templeton	29,052.34	29,052.34	-	-	-	-	33,603.69	33,603.69	-	-	-	-
Westport	24,253.02	21,748.52	-	2,504.50	-	-	23,823.10	21,016.48	-	2,806.62	-	-
Seekonk	5,098.07	5,098.07	-	-	-	-	16,257.66	15,957.66	-	-	-	300.00
Acushnet	8,505.55	7,537.26	-	-	968.29	-	197.50	197.50	-	-	-	-
Leicester	13,507.31	13,507.31	-	-	-	-	14,283.63	14,283.63	-	-	-	-
Dalton	10,888.63	6,820.68	-	195.53	3,872.42	-	104,699.28	99,353.31	-	183.27	5,162.70	-
Lee	17,684.62	17,684.62	-	-	-	-	14,855.78	14,855.78	-	-	-	-
Oxford	37,737.96	37,377.87	-	-	360.09	-	17,292.93	16,935.96	-	-	356.97	-
Williamstown	52,203.31	52,203.31	-	-	-	-	10,207.01	10,207.01	-	-	-	-
Warren	31,422.25	31,422.25	-	-	-	-	19,728.65	19,728.65	-	-	-	-
Rockport	28,462.52	26,501.75	-	-	1,960.77	-	81,748.90	80,893.94	-	-	854.96	-
Medfield	11,104.91	11,104.91	-	-	-	-	11,501.06	11,501.06	-	-	-	-
Provincetown	6,468.01	6,468.01	-	-	-	-	8,857.44	8,777.99	-	-	79.45	-
Westford	22,988.83	22,784.11	-	-	204.72	-	18,153.07	17,834.09	-	-	318.98	-
East Bridgewater	10,684.03	10,266.19	-	-	186.83	231.01	24,774.02	24,002.48	-	-	540.53	231.01
Wilmington	36,191.45	36,016.10	-	-	175.35	-	33,939.51	33,743.03	-	-	196.48	-
Holden	18,282.45	18,282.45	-	-	-	-	51,102.88	51,102.88	-	-	-	-
Longmeadow	20,640.04	16,178.05	-	\$2,553.93	-	1,908.06	46,186.28	44,012.71	-	-	-	2,173.57
Barre	14,185.97	14,185.97	-	-	-	-	25,985.69	25,985.69	-	-	-	-
Holbrook	26,817.83	25,888.73	-	-	923.57	35.53	20,517.26	19,651.13	-	-	830.60	35.53
Swansea	25,479.61	25,479.61	-	-	-	-	6,472.36	6,472.36	-	-	-	-
Wrentham	10,051.45	9,546.27	-	-	505.18	-	25,259.77	24,474.97	-	-	784.80	-
Dighton	29,835.74	29,830.43	-	5.31	-	-	36,240.90	36,240.90	-	-	-	-
Hopedale	72,941.00	72,869.08	-	-	71.92	-	58,241.42	58,189.20	-	-	52.22	-
Nantucket	9,116.22	9,116.22	-	-	-	-	37,455.30	37,455.30	-	-	-	-
Medway	1,879.17	1,879.17	-	-	-	-	19,309.08	19,309.08	-	-	-	-
East Longmeadow	16,172.69	16,100.17	-	-	-	72.52	17,572.12	17,541.58	-	-	-	30.54
West Bridgewater	10,219.81	10,219.81	-	-	-	-	22,217.07	22,217.07	-	-	-	-

Sharon	2,346.47	2,346.47	—	—	10,811.14	—	17,448.58	—	—	—	17,448.58	—
Hardwick	14,656.41	3,495.27	—	—	350.00	—	30,024.59	—	—	—	19,232.89	—
North Brookfield	6,502.79	6,502.79	—	—	—	—	4,990.87	—	—	—	4,990.87	—
Ayer	2,772.52	2,772.52	—	—	—	—	5,765.35	—	—	—	5,765.35	—
Bourne	78,857.65	78,857.65	—	—	—	—	9,738.79	—	—	—	9,738.79	—
Deerfield	41,347.41	40,931.01	—	—	416.35	—	17,048.71	—	11.41	—	17,037.30	—
Chasest	33,164.01	32,979.01	—	—	185.00	—	46,531.96	—	—	—	308.44	—
Weston	34,442.50	33,509.90	—	—	932.60	—	32,106.03	—	—	—	5,740.89	—
							\$100.00	—	—	—	—	—
Belchertown	17,750.07	16,113.51	—	—	330.12	—	18,741.94	—	334.86	—	1,804.82	—
Lenox	19,175.30	19,175.30	—	—	—	—	5,779.36	—	—	—	5,779.36	—
Hadley	9,904.74	9,904.74	—	—	—	—	19,382.94	—	75.00	—	19,307.94	—
Bellingham	1,231.78	1,231.78	—	—	—	—	6,827.43	—	—	—	6,827.43	—
Wilbraham	12,702.90	12,702.90	—	—	—	—	8,084.70	—	—	—	8,084.70	—
Holliston	40,670.53	40,670.53	—	—	188.82	—	16,556.47	—	—	—	16,556.47	—
Pepperell	8,327.99	7,995.32	—	143.85	—	—	14,329.73	—	—	—	14,329.73	—
Norton	11,307.69	11,307.69	—	—	—	—	8,297.96	—	—	—	8,297.96	—
Hanover	29,291.57	29,204.65	—	—	86.92	—	376.88	—	—	—	376.88	—
Setauket	14,210.96	14,210.96	—	—	—	—	43,247.30	—	—	—	43,247.30	—
Hathfield	29,036.80	27,998.42	—	—	38.38	—	13,089.88	—	—	—	12,049.80	—
Lancaster	15,393.07	14,939.32	—	—	453.75	—	32,028.07	—	40.38	—	31,556.52	—
							1,000.00	—	—	—	1,000.00	—
Hull	50,090.44	44,361.13	—	—	—	—	75,308.60	—	—	—	75,308.60	—
Hopkinton	27,335.37	26,695.96	—	5,729.31	51.55	—	11,665.53	—	—	—	11,665.53	—
Kingston	17,711.80	10,071.44	—	—	7,372.48	—	20,119.58	—	—	—	11,853.76	—
Ashland	31,184.39	31,171.39	—	13.00	—	—	16,396.19	—	—	—	16,396.19	—
Manchester	16,283.47	16,019.96	127.50	54.40	—	—	66,262.00	—	100.00	—	66,003.33	—
Groveland	5,642.32	5,642.32	—	—	—	—	3,931.58	—	—	—	3,931.58	—
Groton	13,402.73	12,215.53	—	—	1,187.20	—	38,341.30	—	—	—	35,688.39	—
Shirley	23,164.39	23,164.39	—	—	—	—	4,719.15	—	—	—	4,719.15	—
Acton	11,556.82	11,465.49	—	—	91.33	—	26,921.13	—	—	—	26,763.60	—
Millville	8,654.27	8,654.27	—	—	—	—	1,375.01	—	—	—	1,375.01	—
Douglas	12,407.61	5,281.78	—	—	7,125.83	—	55,754.74	—	—	—	53,973.83	—
Avon	13,486.71	13,486.71	—	—	—	—	14,248.07	—	—	—	14,248.07	—
Merrimac	23,363.12	23,363.12	—	—	—	—	20,864.67	—	—	—	20,839.67	—
Rehoboth	14,319.72	14,319.72	—	—	—	—	5,453.48	—	—	—	5,453.48	—
Charlton	30,034.62	28,064.48	—	—	1,970.14	—	37,280.67	—	—	—	37,243.82	—
Wayland	11,286.89	10,314.89	—	—	766.75	—	19,329.25	—	1,342.99	—	17,811.01	—
Rutland	5,298.58	5,298.58	—	—	175.25	—	5,616.66	—	—	—	5,616.66	—
Sutton	2,030.92	2,030.73	—	—	.19	—	2,683.04	—	—	—	2,682.78	—
Hanson	28,737.78	28,333.84	—	—	—	—	29,640.91	—	398.72	—	29,242.19	—
Ashburnham	2,347.16	2,347.16	—	—	—	—	29,835.10	—	—	—	29,835.10	—
Raynham	7,610.91	7,610.91	—	—	—	—	24,532.44	—	—	—	24,532.44	—
Southwich	11,593.55	11,593.55	—	—	—	—	16,496.19	—	—	—	16,496.19	—
Southborough	25,106.55	23,246.04	1,217.76	264.18	—	—	26,524.15	—	—	—	24,672.40	—
Hamilton	22,464.19	22,287.71	—	133.67	42.81	—	22,876.60	—	—	—	22,612.24	—
							1,272.69	—	—	—	1,272.69	—
							359.96	—	—	—	359.96	—
							219.10	—	—	—	219.10	—
							203.20	—	—	—	203.20	—
							61.16	—	—	—	61.16	—

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1925					CASH AT END OF 1925						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Williamsburg	\$22,442.56	\$21,760.55	—	—	\$682.01	—	\$13,593.55	\$13,008.26	—	—	\$585.29	—
Upton	1,475.84	1,475.84	—	—	—	—	6,102.65	1,102.65	—	—	5,000.00	—
Northborough	16,339.80	15,701.58	—	—	638.22	—	11,971.11	11,730.21	—	—	240.90	—
West Boylston	16,629.13	16,618.96	—	—	\$10.17	—	23,302.27	23,302.27	—	—	—	—
Townsend	16,701.73	16,598.73	—	—	53.00	—	10,234.83	10,167.34	—	\$38.40	29.09	—
Georgetown	21,604.40	21,484.40	—	—	—	\$120.00	28,873.63	28,683.63	—	—	—	\$190.00
Westminster	18,273.71	11,961.66	—	—	78.35	—	3,284.61	3,202.58	—	124.78	1,957.25	—
Lunenburg	36,489.31	36,240.11	—	—	—	249.20	13,894.04	13,644.84	—	—	—	249.20
Sturbridge	3,183.71	2,473.52	—	—	584.67	—	8,735.52	8,113.57	—	475.53	146.42	—
Cheshire	799.59	494.54	—	—	305.05	—	2,819.59	2,488.04	—	331.55	—	—
Stockbridge	33,253.80	32,244.42	—	—	310.53	—	9,656.31	8,780.41	—	200.72	675.18	—
Northfield	23,620.25	23,530.25	—	—	90.00	—	32,924.60	32,891.79	—	—	15.00	17.81
Salisbury	19,034.34	18,915.61	—	—	118.73	—	7,819.58	7,763.35	—	—	56.23	—
Millis	5,564.53	5,564.53	—	—	—	70.66	17,350.83	17,350.83	—	—	—	—
Marshfield	4,119.95	4,019.29	—	—	—	—	16,040.76	15,870.10	—	100.00	—	70.66
Dennis	12,836.17	12,789.74	—	—	46.43	—	17,084.46	17,034.84	—	—	49.62	—
Chatham	48,765.81	48,765.81	—	—	—	—	6,330.74	6,330.74	—	—	—	—
Westwood	12,757.25	12,757.25	—	—	—	—	12,607.91	12,607.91	—	—	—	—
North Reading	33,567.72	33,567.72	—	—	—	—	13,590.74	13,590.74	—	—	211.79	—
Duxbury	32,692.88	32,692.88	—	—	—	—	18,843.37	18,843.37	—	—	—	—
Middleton	5,483.58	5,483.58	—	—	—	—	5,299.81	5,299.81	—	—	—	—
Freetown	3,414.97	2,902.49	—	—	—	512.48	10,432.99	9,897.18	—	—	—	535.81
Nantux	2,727.99	2,727.99	—	—	—	—	41,283.51	41,283.51	—	—	—	—
Sheffield	7,230.32	7,199.28	—	—	31.04	—	8,891.84	8,403.01	—	38.83	—	450.00
Colrain	19,492.23	19,492.23	—	—	—	—	21,630.95	21,630.95	—	—	—	—
Matapoisett	2,816.67	2,816.67	—	—	—	—	295.81	295.81	—	—	—	—
Buckland	26,664.43	26,664.43	—	—	—	—	26,770.25	26,770.25	—	—	—	—
Huntington	106.27	—	—	—	106.27	—	2,286.40	1,864.52	—	—	421.88	—
Shelburne	14,444.60	14,444.60	—	—	—	—	13,783.33	13,783.33	—	—	—	—
Yarmouth	16,403.10	16,335.09	—	—	68.01	—	17,695.56	17,626.89	—	68.67	—	—
Sterling	12,760.19	12,608.37	—	—	150.00	—	8,473.73	8,471.91	—	—	1.82	—
Bedford	20,321.92	19,454.87	—	—	867.05	—	20,418.60	17,750.17	—	—	2,668.43	—
Chester	5,457.04	5,457.04	—	—	—	—	2,907.46	2,907.46	—	—	—	—
Plainville	2,914.59	2,086.14	—	—	—	828.45	6,600.13	6,551.68	—	—	—	48.45
Pembroke	7,252.59	7,214.86	—	—	—	37.73	9,180.38	9,113.77	—	—	—	66.61
Sandwich	38,790.21	38,790.21	—	—	—	—	23,764.18	23,764.18	—	—	—	—

Norwell	.	.	.	2,101.41	2,052.08	49.33	—	—	853.36	835.55	—	17.81	—
Lakeville	.	.	.	18,060.81	18,060.81	—	—	—	13,447.41	13,447.41	—	—	—
Newbury	.	.	.	211.28	211.28	—	—	—	5,660.14	5,660.14	—	—	—
Burlington	.	.	.	3,471.95	3,471.95	—	—	—	4,257.02	4,257.02	—	—	—
Tisbury	.	.	.	20,068.80	20,068.80	—	—	—	21,960.38	21,960.38	—	—	—
Littleton	.	.	.	19,422.18	19,422.18	—	—	210.58	16,720.08	16,433.33	—	286.75	—
Rowley	.	.	.	8,204.00	8,204.00	—	—	—	6,475.50	6,475.50	—	—	—
Essex	.	.	.	8,507.76	8,501.66	—	—	6.10	6,074.46	6,045.44	—	29.02	—
Brookfield	.	.	.	4,272.35	3,928.60	.76	—	342.99	4,607.24	4,360.49	—	29.44	217.31
Russell	.	.	.	15,118.40	15,118.40	—	—	—	13,956.65	13,956.65	—	—	—
Sunderland	.	.	.	7,630.47	6,933.92	315.64	—	380.91	12,453.19	11,002.03	—	505.64	945.52
West Newbury	.	.	.	4,310.90	4,394.39	—	—	416.51	4,235.65	3,868.02	—	—	367.63
Erving	.	.	.	21,498.56	21,498.56	—	—	—	12,173.20	12,173.20	—	—	—
Lynnfield	.	.	.	1,298.15	1,298.15	—	—	—	6,356.81	6,356.56	—	.25	—
Oak Bluffs	.	.	.	4,930.28	4,930.28	—	—	—	17,386.20	17,386.20	—	—	—
West Brookfield	.	.	.	8,240.75	8,240.75	—	—	—	11,786.12	11,786.12	—	—	—
Carver	.	.	.	7,950.26	7,950.26	—	—	—	10,956.60	10,956.60	—	—	—
Lincoln	.	.	.	32,540.24	\$5,420.89	460.68	—	7,562.87	42,835.64	30,292.06	\$6,030.09	6,513.49	—
Sunderland	.	.	.	1,183.38	1,183.38	—	—	—	2,218.31	2,218.31	—	—	—
Marion	.	.	.	29,903.07	29,903.07	—	—	—	25,669.59	25,669.59	—	—	—
Southwick	.	.	.	15,056.54	15,056.54	—	—	—	33,328.82	33,264.54	—	64.28	—
Edgartown	.	.	.	93,798.38	93,798.38	—	—	16.43	24,481.77	24,335.10	—	4.00	142.67
Whately	.	.	.	1,866.45	1,866.45	—	—	22.54	1,418.83	1,418.83	—	—	—
Clarksburg	.	.	.	16,793.95	16,793.95	—	—	—	7,638.54	7,638.54	—	—	—
Norfolk	.	.	.	30,127.61	30,127.61	—	—	—	24,027.32	24,027.32	—	—	—
West Stockbridge	.	.	.	6,596.64	6,593.11	3.53	—	—	10,253.46	10,250.71	—	2.75	—
Stow	.	.	.	7,419.39	7,419.39	—	—	1,091.14	12,357.69	7,453.22	—	4,904.47	—
Lanesborough	.	.	.	102.28	—	—	—	90.85	1,096.03	375.70	—	7.45	708.07
Wenham	.	.	.	4,363.35	4,363.35	—	—	—	13,212.35	13,212.35	—	—	—
Perley	.	.	.	3,747.70	3,747.70	—	—	—	2,764.79	2,764.79	—	—	—
Tyngsborough	.	.	.	9,370.79	9,370.79	—	—	—	10,456.53	10,304.63	—	—	91.90
Rochester	.	.	.	5,612.56	5,612.56	—	—	840.90	2,826.62	2,826.62	—	—	—
Orleans	.	.	.	19,244.65	19,244.65	—	—	—	3,621.98	3,621.98	—	—	—
Berlin	.	.	.	12,283.13	12,260.50	—	—	22.63	2,916.00	2,869.97	—	—	46.03
Hubbardston	.	.	.	13,060.94	6,218.84	100.00	—	6,742.10	1,651.34	218.36	—	—	1,432.98
Dover	.	.	.	5,375.23	5,375.23	—	—	—	13,503.07	13,503.07	—	—	—
Hinsdale	.	.	.	1,436.93	1,436.93	—	—	—	4,433.79	4,433.79	—	—	—
Mendon	.	.	.	1,462.89	1,462.89	—	—	—	2,716.27	2,716.27	—	—	—
Harvard	.	.	.	12,491.35	9,653.39	408.84	—	1,508.71	12,902.35	9,237.32	83.81	1,788.73	1,492.49
New Marlborough	.	.	.	4,071.37	3,977.22	94.15	—	—	6,534.30	6,534.30	—	—	—
Boylston	.	.	.	3,384.87	3,384.87	—	—	—	2,840.40	2,840.40	—	—	—
Conway	.	.	.	3,519.14	3,519.14	—	—	—	3,256.17	3,256.17	—	—	3.31
East Brookfield	.	.	.	5,049.75	5,049.75	—	—	—	6,150.85	6,150.85	—	—	—
Sherborn	.	.	.	4,932.52	4,832.52	100.00	—	—	5,924.09	5,924.09	—	—	—

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1925						CASH AT END OF 1925					
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Ashfield	\$8,205.57	\$8,205.57	—	—	—	—	\$7,010.22	\$7,010.22	—	—	—	—
Gill	1,278.96	1,278.96	—	—	—	—	3,968.69	3,968.69	—	—	—	—
Southampton	2,041.40	1,003.12	—	—	\$1,038.28	—	2,250.77	2,250.77	—	—	\$992.20	—
Topsfield	1,896.39	1,896.39	—	—	—	—	2,596.85	2,596.85	—	—	—	—
Ashby	5,956.20	5,956.20	—	—	—	—	5,275.67	5,275.67	—	—	—	—
Barnardston	1,340.55	1,322.35	—	\$18.20	—	—	3,565.53	3,565.53	—	—	—	—
Brimfield	4,166.13	4,166.13	—	—	—	—	8,653.49	8,653.49	—	—	—	—
Royalston	13,427.78	13,427.78	—	—	—	—	5,373.99	5,373.99	—	—	—	—
Charlemont	11,567.08	11,527.08	—	40.00	—	—	12,298.42	12,292.92	—	\$5.50	—	—
Granby	3,858.66	3,692.57	—	127.57	38.52	—	6,867.91	6,536.50	—	323.58	7.83	—
Bolton	15,356.39	15,252.05	—	—	104.34	—	9,810.32	9,755.81	—	—	54.51	—
Wellfleet	289.55	—	—	289.55	—	—	3,356.27	3,104.57	—	251.70	—	—
Becket	3,181.15	3,107.86	—	73.29	—	—	987.11	862.09	—	125.02	—	—
Brewster	16,690.82	16,690.82	—	—	—	—	4,347.04	4,347.04	—	—	—	—
Princeton	1,537.69	1,557.69	—	—	—	—	1,300.55	1,300.55	—	—	—	—
Enfield	535.72	535.72	—	—	—	—	731.88	677.88	—	54.00	—	—
Petersham	5,871.92	5,871.92	—	—	—	—	5,696.01	5,696.01	—	—	—	—
Leverett	2,453.43	2,453.43	—	—	—	—	1,410.28	1,410.28	—	—	—	—
Dana	5,787.49	5,787.49	—	—	—	—	5,216.17	5,216.17	—	—	—	—
Hampden	5,579.21	5,579.21	—	—	—	—	3,776.23	3,776.23	—	—	—	—
Richmond	107.63	107.63	—	—	—	—	265.58	265.58	—	—	—	—
Halifax	2,519.01	2,519.01	—	—	—	—	2,564.57	2,564.57	—	—	—	—
Granville	1,885.08	1,885.08	—	—	—	—	6,624.78	6,624.78	—	—	—	—
Paxton	4,115.49	4,085.40	—	—	—	\$30.03	11,377.96	11,343.71	—	9.25	—	\$25.00
Boxford	1,298.97	1,298.97	—	—	—	—	4,242.47	4,242.47	—	—	—	—
Oakham	2,431.94	2,431.94	—	—	—	—	5,186.71	5,186.71	—	—	—	—
New Salem	10,570.39	10,570.39	—	—	—	—	14,253.16	14,253.16	—	—	—	—
Pelham	2,545.59	2,535.59	—	—	10.00	—	5,050.28	4,915.28	—	100.00	35.00	—
Plympton	11,533.48	11,533.48	—	—	—	—	11,708.67	11,708.67	—	—	—	—
Carlisle	2,677.38	2,541.34	—	—	135.04	1.00	4,903.98	4,553.88	\$150.00	—	199.10	1.00
Hancock	3,237.77	3,237.77	—	—	—	—	341.74	341.74	—	—	—	—
Cumington	930.95	863.06	—	67.89	—	—	1,055.33	981.19	—	47.14	27.00	—
Truro	2,582.82	2,374.72	—	208.10	—	—	5,771.79	5,460.51	—	311.28	450.82	—
Eastham	11,414.99	10,986.24	—	—	428.75	—	10,309.39	9,858.57	—	—	—	—
Sandfield	3,535.45	3,535.45	—	—	—	—	1,433.02	1,433.02	—	—	—	—
Egremont	1,074.02	1,074.02	—	—	—	—	2,545.83	2,545.83	—	—	—	—

[illegible]

INDEX

BY CITIES AND TOWNS

TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables:

- TABLE I. Summary of Financial Transactions.
- TABLE II. Receipts from General Revenue.
- TABLE III. Receipts from Commercial Revenue.
- TABLE IV. Detail of Departmental Earnings.
- TABLE V. Interest Receipts.
- TABLE VI. Summary of Revenue Receipts.
- TABLE VII. Maintenance of Departments.
- TABLE VIII. Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO	20,21	30,31	32,33	34-42	43	44
BEVERLY	20,21	30,31	32,33	34-42	43	44
BOSTON	4,5	30,31	32,33	34-42	43	44
BROCKTON	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE	6,7	30,31	32,33	34-42	43	44
CHELSEA	14,15	30,31	32,33	34-42	43	44
CHICOPEE	16,17	30,31	32,33	34-42	43	44
EVERETT	16,17	30,31	32,33	34-42	43	44
FALL RIVER	6,7	30,31	32,33	34-42	43	44
FITCHBURG	14,15	30,31	32,33	34-42	43	44
GARDNER	22,23	30,31	32,33	34-42	43	44
GLOUCESTER	18,19	30,31	32,33	34-42	43	44
HAVERHILL	12,13	30,31	32,33	34-42	43	44
HOLYOKE	10,11	30,31	32,33	34-42	43	44
LAWRENCE	10,11	30,31	32,33	34-42	43	44
LEOMINSTER	20,21	30,31	32,33	34-42	43	44
LOWELL	8,9	30,31	32,33	34-42	43	44
LYNN	8,9	30,31	32,33	34-42	43	44
MALDEN	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH	24,25	30,31	32,33	34-42	43	44
MEDFORD	12,13	30,31	32,33	34-42	43	44
MELROSE	20,21	30,31	32,33	34-42	43	44
NEW BEDFORD	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT	24,25	30,31	32,33	34-42	43	44
NEWTON	12,13	30,31	32,33	34-42	43	44
NORTH ADAMS	18,19	30,31	32,33	34-42	43	44
NORTHAMPTON	18,19	30,31	32,33	34-42	43	44
PEABODY	22,23	30,31	32,33	34-42	43	44
PITTSFIELD	14,15	30,31	32,33	34-42	43	44
QUINCY	10,11	30,31	32,33	34-42	43	44
REVERE	18,19	30,31	32,33	34-42	43	44
SALEM	14,15	30,31	32,33	34-42	43	44
SOMERVILLE	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD	6,7	30,31	32,33	34-42	43	44
TAUNTON	16,17	30,31	32,33	34-42	43	44
WALTHAM	16,17	30,31	32,33	34-42	43	44
WESTFIELD	22,23	30,31	32,33	34-42	43	44
WOBURN	22,23	30,31	32,33	34-42	43	44
WORCESTER	6,7	30,31	32,33	34-42	43	44

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TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1925.
TABLE XII.	Relation of Indebtedness to Valuation — 1925.
TABLE XIII.	Debt Transactions for 1925 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1925.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1925.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76

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TABLE I.	Summary of Financial Transactions.
TABLE II.	Outstanding Indebtedness Classified by Character of Obligation — 1925.
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TABLE IV.	Debt Transactions for 1925 Classified by Character of Obligation.
TABLE V.	Sinking and Loan Fund Payments to the State — 1925.
TABLE VI.	Method of Meeting Debt Requirements from Taxation — 1925.
TABLE VII.	Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	116, 117	127	128 (line 54)	131	132	133	137
Acton	174, 175	266	270 (line 15)	274	280	281	287
Acushnet	146, 147	266	271 (line 86)	273	280	281	286
Adams	88, 89	126	128 (line 24)	130	132	132	136
Agawam	112, 113	127	128 (line 5)	131	132	133	137
Alford	254, 255	269	—	279	280	283	291
Amesbury	94, 95	126	128 (line 36)	130	132	133	136
Amherst	116, 117	127	128 (line 65)	131	132	133	137
Andover	96, 97	126	128 (line 23)	130	132	133	136
Arlington	82, 83	126	128 (line 46)	130	132	132	136
Ashburnham	178, 179	267	270 (line 59)	275	280	281	287
Ashby	224, 225	268	270 (line 48)	277	280	282	290
Ashfield	222, 223	268	—	277	280	283	290
Ashland	170, 171	266	270 (line 68)	274	280	281	287
Athol	96, 97	126	128 (line 13)	130	132	133	136
Auburn	142, 143	266	271 (line 92)	273	280	281	286
Avon	174, 175	266	272 (line 171)	274	280	281	287
Ayer	160, 161	266	271 (line 103)	274	280	281	287
Barnstable	118, 119	127	128 (line 68)	131	132	133	137
Barre	154, 155	266	—	273	280	283	286
Becket	228, 229	268	—	277	280	283	290
Bedford	196, 197	267	270 (line 36)	276	280	282	288
Belchertown	164, 165	266	270 (line 5)	274	280	281	287
Bellingham	164, 165	266	271 (line 97)	274	280	281	287
Belmont	86, 87	126	128 (line 16)	130	132	132	136
Berkley	214, 215	268	—	277	280	283	289
Berlin	216, 217	268	—	277	280	283	289
Bernardston	224, 225	268	271 (line 154)	277	280	282	290
Billerica	142, 143	266	270 (line 30)	273	280	281	286
Blackstone	144, 145	266	270 (line 31)	273	280	281	286
Blandford	240, 241	269	270 (line 33)	278	280	283	291
Bolton	226, 227	268	272 (line 163)	277	280	282	290
Bourne	162, 163	266	271 (line 79)	274	280	281	287
Boxborough	248, 249	269	—	278	280	283	291
Boxford	234, 235	268	271 (line 143)	278	280	283	290
Boylston	220, 221	268	271 (line 80)	277	280	282	289
Braintree	90, 91	126	128 (line 55)	130	132	132	136
Brewster	228, 229	268	271 (line 74)	277	280	282	290
Bridgewater	98, 99	126	128 (line 1)	130	132	133	136
Brimfield	224, 225	268	—	277	280	283	290
Brookfield	204, 205	267	271 (line 96)	276	280	282	289
Brookline	80, 81	126	128 (line 62)	130	132	132	136
Buckland	194, 195	267	271 (line 112)	275	280	282	288
Burlington	200, 201	267	270 (line 56)	276	280	282	289
Canton	116, 117	127	128 (line 64)	131	132	133	137
Carlisle	236, 237	268	—	278	280	283	290
Carver	208, 209	268	—	276	280	282	289
Charlemont	226, 227	268	—	277	280	283	290
Charlton	176, 177	267	270 (line 51)	275	280	281	287
Chatham	190, 191	267	270 (line 23)	275	280	282	288
Chelmsford	110, 111	127	128 (line 28)	131	132	133	137
Cheshire	186, 187	267	270 (line 12)	275	280	282	288
Chester	198, 199	267	270 (line 17)	276	280	282	288
Chesterfield	240, 241	269	—	278	280	283	291
Chilmark	252, 253	269	271 (line 136)	279	280	283	291
Clarksburg	210, 211	268	270 (line 53)	276	280	282	289
Clinton	88, 89	126	129 (line 72)	130	132	132	136
Cohasset	162, 163	266	271 (line 148)	274	280	281	287
Colrain	194, 195	267	—	275	280	283	288
Concord	106, 107	127	128 (line 26)	131	132	133	137
Conway	220, 221	268	—	277	280	283	289
Cummington	236, 237	268	—	278	280	283	290
Dalton	148, 149	266	270 (line 22)	273	280	281	286
Dana	230, 231	268	271 (line 87)	277	280	283	290
Danvers	92, 93	126	128 (line 35)	130	132	133	136
Dartmouth	100, 101	127	128 (line 8)	130	132	133	137
Dedham	88, 89	126	128 (line 57)	130	132	132	136
Deerfield	162, 163	266	270 (line 9)	274	280	281	287
Dennis	188, 189	267	—	275	280	283	288
Dighton	156, 157	266	272 (line 158)	273	280	281	286
Douglas	174, 175	266	270 (line 35)	274	280	281	287
Dover	216, 217	268	271 (line 89)	277	280	282	289

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Dracut	112, 113	127	128 (line 53)	131	132	133	137
Dudley	144, 145	266	270 (line 14)	273	280	281	286
Dunstable	246, 247	269	271 (line 85)	278	280	283	291
Duxbury	190, 191	267	271 (line 129)	275	280	282	288
East Bridgewater	152, 153	266	270 (line 29)	273	280	281	286
East Brookfield	220, 221	268	-	277	280	283	289
Eastham	238, 239	268	-	278	280	283	290
Easthampton	92, 93	126	129 (line 71)	130	132	133	136
East Longmeadow	158, 159	266	270 (line 26)	274	280	281	286
Easton	118, 119	127	129 (line 79)	131	132	133	137
Edgartown	210, 211	268	270 (line 21)	276	280	282	289
Egremont	238, 239	268	-	278	280	283	290
Enfield	228, 229	268	271 (line 147)	277	280	283	290
Erving	206, 207	267	271 (line 91)	276	280	282	289
Essex	202, 203	267	271 (line 90)	276	280	282	289
Fairhaven	94, 95	126	128 (line 38)	130	132	133	136
Falmouth	144, 145	266	270 (line 39)	273	280	281	286
Florida	246, 247	269	-	278	280	283	291
Foxborough	142, 143	266	271 (line 76)	273	280	281	286
Frammingham	82, 83	126	128 (line 7)	130	132	132	136
Franklin	106, 107	127	128 (line 6)	131	132	133	137
Freetown	192, 193	267	272 (line 159)	275	280	282	288
Gay Head	256, 257	269	-	279	280	283	291
Georgetown	184, 185	267	271 (line 93)	275	280	282	288
Gill	222, 223	268	-	277	280	283	290
Goshen	252, 253	269	270 (line 46)	279	280	283	291
Gosnold	258, 259	269	-	279	280	283	291
Grafton	108, 109	127	128 (line 39)	131	132	133	137
Granby	226, 227	268	-	277	280	283	290
Granville	232, 233	268	271 (line 124)	277	280	283	290
Great Barrington	112, 113	127	128 (line 61)	131	132	133	137
Greenfield	86, 87	126	128 (line 32)	130	132	132	136
Greenwich	240, 241	269	-	278	280	283	291
Groton	172, 173	266	270 (line 45)	274	280	281	287
Groveland	172, 173	266	270 (line 4)	274	280	281	287
Hadley	164, 165	266	270 (line 71)	274	280	281	287
Halifax	232, 233	268	271 (line 153)	277	280	283	290
Hamilton	180, 181	267	271 (line 128)	275	280	282	287
Hampden	230, 231	268	272 (line 166)	277	280	283	290
Hancock	236, 237	268	272 (line 170)	278	280	283	290
Hanover	168, 169	266	271 (line 125)	274	280	281	287
Hanson	178, 179	267	270 (line 40)	275	280	281	287
Hardwick	160, 161	266	271 (line 127)	274	280	281	287
Harvard	218, 219	268	271 (line 139)	277	280	282	289
Harwich	180, 181	267	-	275	280	283	287
Hatfield	168, 169	266	271 (line 117)	274	280	281	287
Hawley	246, 247	269	-	278	280	283	291
Heath	248, 249	269	-	278	280	283	291
Hingham	114, 115	127	129 (line 69)	131	132	133	137
Hinsdale	218, 219	268	271 (line 115)	277	280	282	289
Holbrook	154, 155	266	270 (line 63)	273	280	281	286
Holden	154, 155	266	270 (line 1)	273	280	281	286
Holland	258, 259	269	-	279	280	283	291
Holliston	166, 167	266	271 (line 88)	274	280	281	287
Hopedale	156, 157	266	-	273	280	283	286
Hopkinton	170, 171	266	271 (line 95)	274	280	281	287
Hubbardston	216, 217	268	272 (line 160)	277	280	282	289
Hudson	102, 103	127	128 (line 2)	131	132	133	137
Hull	170, 171	266	270 (line 32)	274	280	281	287
Huntington	194, 195	267	271 (line 123)	275	280	282	288
Ipswich	114, 115	127	128 (line 20)	131	132	133	137
Kingston	170, 171	266	270 (line 41)	274	280	281	287
Lakeville	200, 201	267	271 (line 94)	276	280	283	289
Lancaster	168, 169	266	272 (line 157)	274	280	281	287
Lanesborough	212, 213	268	271 (line 150)	276	280	282	289
Lee	148, 149	266	270 (line 69)	273	280	281	286
Leicester	148, 149	266	271 (line 130)	273	280	281	286
Lenox	164, 165	266	271 (line 142)	274	280	281	287
Leverett	230, 231	268	-	277	280	283	290
Lexington	106, 107	127	128 (line 11)	131	132	133	137
Leyden	252, 253	269	-	279	280	283	291
Lincoln	208, 209	268	271 (line 106)	276	280	282	289
Littleton	202, 203	267	270 (line 10)	276	280	282	289
Longmeadow	154, 155	266	270 (line 11)	273	280	281	286
Ludlow	100, 101	127	128 (line 48)	131	132	133	137
Lunenburg	184, 185	267	270 (line 38)	275	280	282	288
Lynnfield	206, 207	267	271 (line 126)	276	280	282	289
Manchester	172, 173	266	270 (line 67)	274	280	281	287
Mansfield	108, 109	127	128 (line 22)	131	132	133	137
Marblehead	102, 103	127	128 (line 59)	131	132	133	137
Marion	208, 209	268	270 (line 52)	276	280	282	289

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . .	188, 189	267	271 (line 109)	275	280	282	288
Mashpee . . .	250, 251	269	—	278	280	283	291
Mattapoisett . .	194, 195	267	270 (line 7)	275	280	282	288
Maynard . . .	104, 105	127	128 (line 47)	131	132	133	137
Medfield . . .	150, 151	266	270 (line 70)	273	280	281	286
Medway . . .	158, 159	266	270 (line 27)	274	280	281	286
Mendon . . .	218, 219	268	—	277	280	283	289
Merrimac . . .	176, 177	267	270 (line 55)	275	280	281	287
Methuen . . .	82, 83	126	128 (line 10)	130	132	132	136
Middleborough . .	98, 99	126	129 (line 73)	130	132	133	136
Middlefield . . .	254, 255	269	271 (line 99)	279	280	283	291
Middleton . . .	192, 193	267	271 (line 138)	275	280	282	288
Milford . . .	86, 87	126	128 (line 60)	130	132	132	136
Millbury . . .	110, 111	127	128 (line 63)	131	132	133	137
Millie . . .	188, 189	267	270 (line 18)	275	280	282	288
Millville . . .	174, 175	266	270 (line 28)	274	280	281	287
Milton . . .	92, 93	126	128 (line 34)	130	132	133	136
Monroe . . .	256, 257	269	—	279	280	283	291
Monson . . .	120, 121	127	128 (line 9)	131	132	133	137
Montague . . .	104, 105	127	128 (line 33)	131	132	133	137
Monterey . . .	246, 247	269	271 (line 151)	278	280	283	291
Montgomery . . .	256, 257	269	272 (line 167)	279	280	283	291
Mount Washington .	260, 261	269	—	279	280	283	291
Nahant . . .	192, 193	267	271 (line 78)	275	280	282	288
Nantucket . . .	158, 159	266	271 (line 121)	274	280	281	286
Natick . . .	90, 91	126	128 (line 29)	130	132	133	136
Needham . . .	100, 101	127	128 (line 14)	131	132	133	137
New Ashford . . .	258, 259	269	—	279	280	283	291
New Braintree . .	242, 243	269	272 (line 155)	278	280	283	291
Newbury . . .	200, 201	267	270 (line 61)	276	280	282	289
New Marlborough .	218, 219	268	—	277	280	283	289
New Salem . . .	234, 235	268	—	278	280	283	290
Norfolk . . .	212, 213	268	271 (line 152)	276	280	283	289
North Andover . .	108, 109	127	128 (line 25)	131	132	133	137
North Attleborough	96, 97	126	128 (line 27)	130	132	133	136
Northborough . .	182, 183	267	270 (line 37)	275	280	282	288
Northbridge . . .	96, 97	126	128 (line 19)	130	132	133	136
North Brookfield .	160, 161	266	271 (line 140)	274	280	281	287
Northfield . . .	186, 187	267	271 (line 116)	275	280	282	288
North Reading . .	190, 191	267	271 (line 135)	275	280	282	288
Norton . . .	166, 167	266	270 (line 2)	274	280	281	287
Norwell . . .	200, 201	267	270 (line 44)	276	280	282	289
Norwood . . .	88, 89	126	128 (line 18)	130	132	132	136
Oak Bluffs . . .	206, 207	267	271 (line 107)	276	280	282	289
Oakham . . .	234, 235	268	—	278	280	283	290
Orange . . .	120, 121	127	129 (line 76)	131	132	133	137
Orleans . . .	216, 217	268	—	277	280	283	289
Otis . . .	244, 245	269	271 (line 113)	278	280	283	291
Oxford . . .	148, 149	266	270 (line 16)	273	280	281	286
Palmer . . .	94, 95	126	128 (line 50)	130	132	133	136
Paxton . . .	232, 233	268	272 (line 165)	277	280	283	290
Pelham . . .	234, 235	268	271 (line 137)	278	280	283	290
Pembroke . . .	198, 199	267	271 (line 119)	276	280	282	288
Pepperell . . .	166, 167	266	270 (line 54)	274	280	281	287
Peru . . .	258, 259	269	—	279	280	283	291
Petersham . . .	230, 231	268	—	277	280	283	290
Phillipston . . .	244, 245	269	—	278	280	283	291
Plainfield . . .	250, 251	269	—	278	280	283	291
Plainville . . .	198, 199	267	270 (line 24)	276	280	282	288
Plymouth . . .	90, 91	126	128 (line 49)	130	132	132	136
Plympton . . .	236, 237	268	271 (line 120)	278	280	283	290
Prescott . . .	254, 255	269	—	279	280	283	291
Princeton . . .	228, 229	268	271 (line 101)	277	280	283	290
Provincetown . .	152, 153	266	271 (line 122)	273	280	281	286
Randolph . . .	118, 119	127	128 (line 41)	131	132	133	137
Raynham . . .	180, 181	267	270 (line 65)	275	280	281	287
Reading . . .	102, 103	127	128 (line 31)	131	132	133	137
Rehoboth . . .	176, 177	267	271 (line 118)	275	280	281	287
Richmond . . .	232, 233	268	271 (line 110)	277	280	283	290
Rochester . . .	214, 215	268	—	277	280	283	289
Rockland . . .	104, 105	127	129 (line 77)	131	132	133	137
Rockport . . .	150, 151	266	270 (line 3)	273	280	281	286
Rowe . . .	250, 251	269	—	278	280	283	291
Rowley . . .	202, 203	267	271 (line 100)	276	280	282	289
Royalston . . .	224, 225	268	—	277	280	283	290
Russell . . .	204, 205	267	270 (line 8)	276	280	282	289
Rutland . . .	178, 179	267	270 (line 19)	275	280	281	287
Salisbury . . .	188, 189	267	271 (line 102)	275	280	282	288
Sandisfield . . .	238, 239	268	—	278	280	283	290
Sandwich . . .	198, 199	267	271 (line 111)	276	280	282	288
Saugus . . .	92, 93	126	128 (line 58)	130	132	133	136
Savoy . . .	242, 243	269	271 (line 131)	278	280	283	291

Tabular Index: For Towns—Concluded.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Scituate	168, 169	266	271 (line 105)	274	280	281	287
Seekonk	146, 147	266	271 (line 84)	273	280	281	286
Sharon	160, 161	266	270 (line 60)	274	280	281	287
Sheffield	192, 193	267	271 (line 145)	275	280	282	288
Shelburne	196, 197	267	—	276	280	283	288
Sherborn	220, 221	268	272 (line 161)	277	280	282	289
Shirley	172, 173	266	270 (line 58)	274	280	281	287
Shrewsbury	116, 117	127	128 (line 12)	131	132	133	137
Shutesbury	254, 255	269	—	279	280	283	291
Somerset	144, 145	266	270 (line 47)	273	280	281	286
Southampton	222, 223	268	—	277	280	282	290
Southborough	180, 181	267	271 (line 132)	275	280	281	287
Southbridge	84, 85	126	128 (line 42)	130	132	132	136
South Hadley	108, 109	127	128 (line 43)	131	132	133	137
Southwick	210, 211	268	271 (line 75)	276	280	282	289
Spencer	110, 111	127	129 (line 70)	131	132	133	137
Sterling	196, 197	267	271 (line 149)	276	280	282	288
Stockbridge	186, 187	267	270 (line 72)	275	280	282	288
Stoneham	98, 99	126	128 (line 45)	130	132	133	136
Stoughton	104, 105	127	128 (line 51)	131	132	133	137
Stow	212, 213	268	272 (line 168)	276	280	282	289
Sturbridge	186, 187	267	—	275	280	283	288
Sudbury	204, 205	267	271 (line 104)	276	280	282	289
Sunderland	208, 209	268	270 (line 6)	276	280	282	289
Sutton	178, 179	267	272 (line 169)	275	280	281	287
Swampscott	100, 101	127	128 (line 17)	131	132	133	137
Swansea	156, 157	266	270 (line 57)	273	280	281	286
Templeton	146, 147	266	270 (line 13)	273	280	281	286
Tewksbury	142, 143	266	271 (line 82)	273	280	281	286
Tisbury	202, 203	267	270 (line 62)	276	280	282	289
Tolland	256, 257	269	—	279	280	283	291
Topsfield	222, 223	268	271 (line 134)	277	280	282	290
Townsend	184, 185	267	271 (line 144)	275	280	282	288
Truro	238, 239	268	—	278	280	283	290
Tyngsborough	214, 215	268	—	277	280	282	289
Tyringham	250, 251	269	—	278	280	283	291
Upton	182, 183	267	—	275	280	283	288
Uxbridge	114, 115	127	128 (line 52)	131	132	133	137
Wakefield	84, 85	126	128 (line 4)	130	132	132	136
Wales	240, 241	269	—	278	280	283	291
Walpole	110, 111	127	128 (line 37)	131	132	133	137
Ware	102, 103	127	128 (line 44)	131	132	133	137
Wareham	118, 119	127	128 (line 66)	131	132	133	137
Warren	150, 151	266	270 (line 42)	273	280	281	286
Warwick	244, 245	269	272 (line 164)	278	280	283	291
Washington	252, 253	269	—	279	280	283	291
Watertown	82, 83	126	128 (line 15)	130	132	132	136
Wayland	176, 177	267	271 (line 114)	275	280	281	287
Webster	90, 91	126	129 (line 74)	130	132	132	136
Wellesley	98, 99	126	128 (line 21)	130	132	133	136
Wellfleet	226, 227	268	272 (line 162)	277	280	282	290
Wendell	242, 243	269	—	278	280	283	291
Wenham	214, 215	268	271 (line 77)	277	280	282	289
Westborough	112, 113	127	129 (line 75)	131	132	133	137
West Boylston	182, 183	267	271 (line 83)	275	280	282	288
West Bridgewater	158, 159	266	270 (line 20)	274	280	281	286
West Brookfield	206, 207	267	270 (line 25)	276	280	282	289
Westford	152, 153	266	271 (line 73)	273	280	281	286
Westhampton	248, 249	269	—	278	280	283	291
Westminster	184, 185	267	272 (line 156)	275	280	282	288
West Newbury	204, 205	267	271 (line 108)	276	280	282	289
Weston	162, 163	266	271 (line 81)	274	280	281	287
Westport	146, 147	266	270 (line 50)	273	280	281	286
West Springfield	86, 87	126	128 (line 3)	130	132	132	136
West Stockbridge	212, 213	268	271 (line 141)	276	280	283	289
West Tisbury	248, 249	269	—	278	280	283	291
Westwood	190, 191	267	271 (line 146)	275	280	282	288
Weymouth	84, 85	126	128 (line 56)	130	132	132	136
Whately	210, 211	268	270 (line 64)	276	280	282	289
Whitman	106, 107	127	129 (line 78)	131	132	133	137
Wilbraham	166, 167	266	270 (line 66)	274	280	281	287
Williamsburg	182, 183	267	270 (line 49)	275	280	282	288
Williamstown	150, 151	266	270 (line 34)	273	280	281	286
Wilmington	152, 153	266	271 (line 133)	273	280	281	286
Winchendon	114, 115	127	128 (line 67)	131	132	133	137
Winchester	94, 95	126	128 (line 40)	130	132	133	136
Windsor	244, 245	269	—	278	280	283	291
Winthrop	84, 85	126	128 (line 30)	130	132	132	136
Worthington	242, 243	269	—	278	280	283	291
Wrentham	156, 157	266	270 (line 43)	273	280	281	286
Yarmouth	196, 197	267	271 (line 98)	276	280	282	288

